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Government of Bombay

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BUDGET MEMORANDUM

FOR

1941-42

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XLI

Government of Bombay

BUDGET MEMORANDUM FOR 1941-42

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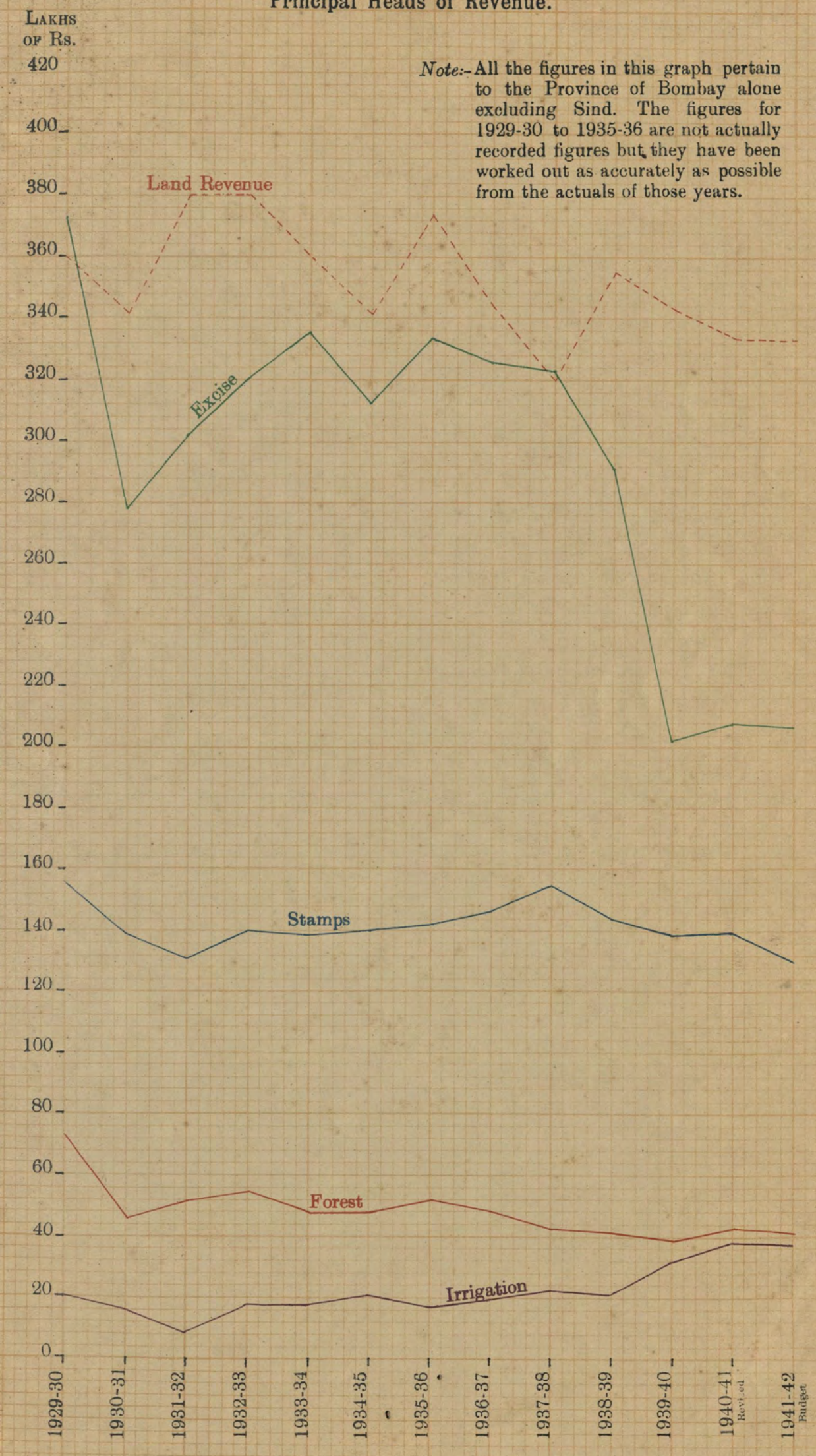
GRAPH N°I

Principal Heads of Revenue.



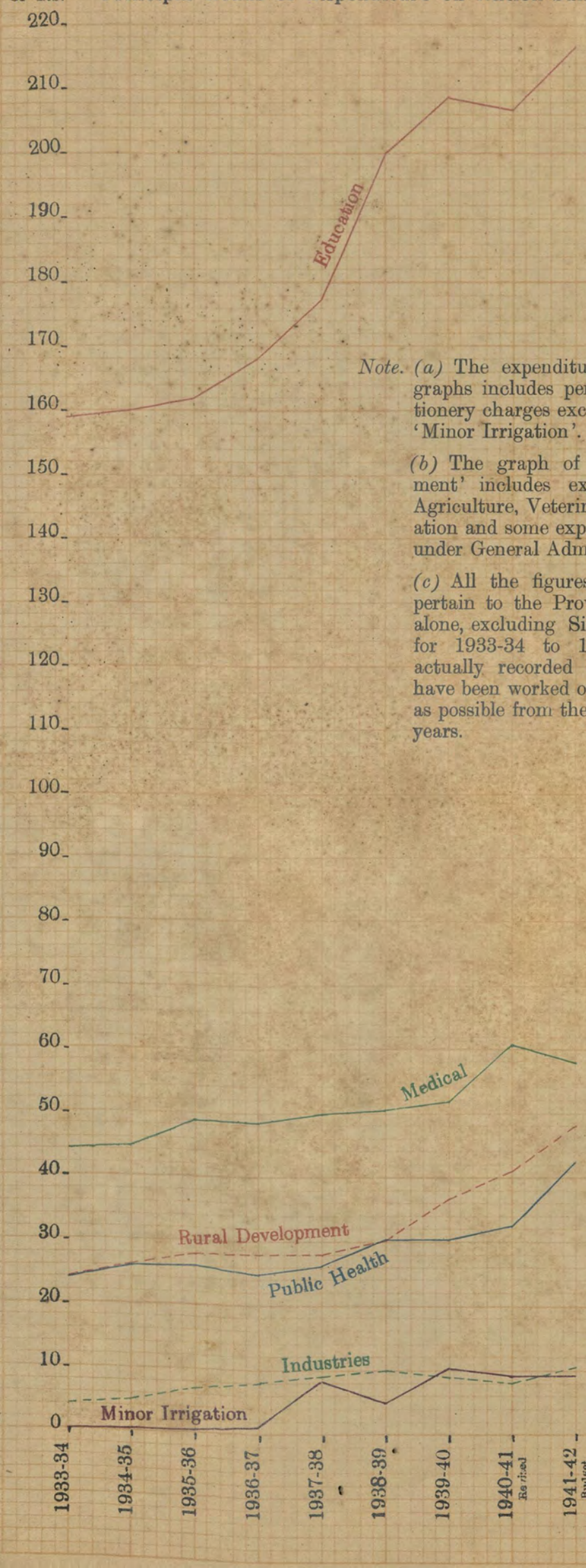
Note:- All the figures in this graph pertain to the Province of Bombay alone excluding Sind. The figures for 1929-30 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

G.P.Z.O.Poona.1941.

GRAPH No. II

LAKHS OF RS.

Principal Heads of Expenditure on Nation-building activities.



Note. *(a)* The expenditure shown in the graphs includes pensionary and stationery charges except in the case of 'Minor Irrigation'.

(b) The graph of 'Rural Development' includes expenditure under Agriculture, Veterinary and Co-operation and some expenditure provided under General Administration.

(c) All the figures in this graph pertain to the Province of Bombay alone, excluding Sind. The figures for 1933-34 to 1935-36 are not actually recorded figures but they have been worked out as accurately as possible from the actuals of those years.

G.P.Z.O. Poona. 1941.

INTRODUCTORY NOTE.

This note seeks to give a general outline of the budgetary proposals of the Government of Bombay for the year 1941-42. In order that these proposals may be viewed in correct perspective, it is necessary to go back for some time ; and this can most conveniently be done by examining the final accounts of 1939-40 and the revised estimates of 1940-41 based on the actuals of the first eight months.

1939-40.

2. The year 1939-40 was overshadowed by the declaration of war. The impact of this event on the Provincial budget was, however, hardly noticeable. This is because the main burden of the war is borne by the Central Government and the financial responsibility of the Province is, broadly speaking, confined to strengthening the internal machinery to cope with provincial repercussions of the war. In the domestic sphere the most outstanding event of the year, both from the financial and the social point of view, was the inauguration of prohibition, notably in Bombay City, and the levy of new taxes intended to finance this measure. These changes had not been taken into account in the estimates that were presented to the Legislature ; and, therefore, the deficit shown therein, namely, Rs. 28 lakhs, was an unreal one. After taking these changes into account it was anticipated early in the year that the deficit would be Rs. 50 lakhs altogether.

3. The final revenue figures for the year were, however, as follows :—

	Rs.
Revenue receipts	1314·23 lakhs.
Revenue expenditure	1283·27 lakhs.
Revenue surplus	30·96 lakhs.

Included in the figures of revenue expenditure is a sum of Rs. 25 lakhs transferred to the Special Development Fund—about which more will be said later. If, as is legitimate for the purpose of calculating the real surplus, this book transfer is ignored, the revenue surplus becomes Rs. 55·96 lakhs. A surplus of this magnitude occurring in a year of such vast changes must come as a surprise to most people. In brief, it was the result of a determination on the part of Government to preserve the financial stability of the Province both by the maintenance of adequate taxation and by the exercise of a rigorous control of expenditure. This determination was assisted by an unexpected and substantial increase in income-tax revenue accruing to this Province under the Government of India (Distribution of Revenue) Order-in-Council.

4. The most important of the variations between the budget estimates and the accounts are explained below.

IV—*Taxes on Income.*—There was an increase of Rs. 23·6 lakhs due to improved income-tax receipts.

Excise.—In the budget estimates it was assumed that the loss of revenue on account of new prohibition measures would be Rs. 110 lakhs. In the actual result, the loss was only Rs. 85 lakhs, showing a betterment of Rs. 25 lakhs. This does not, however, by any means imply that the financial effect of prohibition measures had been overestimated. The improvement of Rs. 25 lakhs was due to the following factors :—

(1) The realisation in 1939-40 of a part of the licence fees in prohibition districts, which was due in 1938-39 (Rs. 6½ lakhs).

(2) The introduction of the permit system and the enhancement of rates of assessment on sales of foreign liquor in Bombay and Ahmedabad prohibition areas, these being measures which had not been considered at the time of the budget estimates (Rs. 10½ lakhs).

(3) Postponement of the prohibition scheme in Ahmedabad by four months and in Broach, Kanara and Ahmednagar by five months (Rs. 2½ lakhs).

(4) The inclusion, in the estimate of loss of revenue, of the cost of additional establishment (Rs. 5 lakhs).

XIII—*Other Taxes and Duties.*—The new taxes that were imposed mainly with the object of covering the loss of excise revenue, were the Urban Immoveable Property Tax, the Sales Tax and the tax on Prize Competitions. The collections of these taxes compared with the estimates as follows :—

Urban Immoveable Property Tax.—The budget estimate was Rs. 102 lakhs against which the receipts amounted to Rs. 101·3 lakhs. This does not imply, however, that the tax due was almost fully recovered. The demand for the year was 124 lakhs, and there were thus arrears of some 23 lakhs at the end of the year. The difference between the estimate and the demand was due to the fact that when the former was framed the financial effect of certain concessions granted by Government was not known.

Sales Tax.—The estimate was 20 lakhs, consisting of 10 lakhs from the sales tax on petrol and 10 lakhs from the tax on manufactured cloth. The sales tax on manufactured cloth was abandoned during the year on account of serious administrative difficulties that became manifest when a detailed scheme of collection was attempted to be worked out. The sales tax on petrol yielded 9·6 lakhs against the estimate of 10 lakhs.

Tax on Prize Competitions.—The shortage was Rs. 3·68 lakhs against an estimate of Rs. 5 lakhs. This was an altogether new tax and there was very little data on which Government could frame an estimate.

There was also a fall of Rs. 2·69 lakhs under Electricity duty, but this was counterbalanced by an increase of Rs. 2·86 lakhs under Entertainments Tax, and Rs. 1·88 lakhs under Tobacco duty.

5. The two main items on the expenditure side under which there was an increase over the budget estimates were " 57—Miscellaneous " and " 29—Police ". Under the former, as already stated, an expenditure of Rs. 25 lakhs was booked during the year on account of the transfer of that amount to the Special Development Fund. The actual excess thus involved under this major head was however, only Rs. 21·76 lakhs, due mainly to saving in the provision made for village panchayats under the Village Panchayats Act, 1939. This saving was due to unavoidable delay in establishing village panchayats. The increase under Police was Rs. 6·6 lakhs, due to increase in police establishment on account of the enforcement of prohibition. Under most other heads there was a saving in expenditure. The most important of these was under Education where the saving was as much as Rs. 9·75 lakhs. This was due to a variety of reasons of which the most important were that—

(i) the number of new primary schools run by private agencies and of approved primary schools opened by local boards in schoolless villages was smaller than expected, and

(ii) the provision for grants to local bodies for compulsory primary education and for medical inspection of school children was not utilised, as schemes were either not ready or could not be sanctioned in time.

There was a saving of Rs. 3·38 lakhs under " 39—Public Health " due to the fact that the grants for village water supply placed at the disposal of certain district local boards could not be utilised by them fully. The head " 43—Industries " recorded a saving of Rs. 5·49 lakhs, due in part to a re-classification of expenditure and in part to the postponement of the scheme for experiments in artificial silk and for improvement in fishing method. A saving of Rs. 4·39 lakhs occurred under " 18—Irrigation ", due to the fact that in certain cases plans and estimates could not be got ready in time and the acquisition of land took longer than expected. There was also saving under public works expenditure, due to the postponement of certain building schemes.

6. The year closed with a cash balance of Rs. 261·32 lakhs including balances invested in treasury bills. The following is an analysis of the closing cash balance :—

	Closing balance for 1939-40 (in lakhs).
Central Road Development Fund	0·44
Famine Relief Fund	0·32
Provincial Road Fund	17·36
Press Depreciation Reserve Fund	1·36
Nasik Distillery Depreciation Fund	0·36
Other accounts—grants for specific purposes ..	1·49
Balance with the Reserve Bank and Treasuries ..	41·00
Other Debt Heads	98·32
Deduct—Capital expenditure met from balances ..	—60·79
Special Development Fund	59·36
Free balance	102·10
	261·32

1940-41.

7. The budget estimates of the current year showed a nominal surplus of just less than half a lakh of rupees. The revised estimates, based on the actuals of the first eight months, are as follows :—

	Rs.
Revenue receipts	1381·37 lakhs.
Revenue expenditure	1378·26 lakhs.
Revenue surplus	3·11 lakhs.

This surplus looks remarkably close to the budget estimate, but actually the revised estimates show an immense improvement because they include a transfer of Rs. 100 lakhs to the Special Development Fund. The real surplus of the current year is, therefore, Rs. 103 lakhs. This improvement is due principally to (*a*) increase in income-tax receipts, (*b*) increased liquor consumption in non-prohibition areas, and (*c*) changes in prohibition arrangements. The following is a more detailed analysis of the difference between the budget estimates and the revised estimates :—

IV—*Taxes on Income.*—The improvement under this head is Rs. 18 lakhs, being due partly to the receipt, during the current year, of arrears on account of last year, and partly to the improvement in income-tax receipts anticipated by the Central Government this year.

VIII—*Provincial Excise.*—The increase under this head is Rs. 50 lakhs and is due to the following reasons :—

(i) The estimate of revenue from foreign liquor in prohibition areas under the permit system was framed on the basis of consumption in the first two prohibition months of August and September 1939. Later figures showed that this estimate would have been exceeded by 5 lakhs without any change in the permit system.

(ii) Since July 1940, the restrictions on the sale of foreign liquor have been removed. The increase on this account is estimated at Rs. 20 lakhs.

(iii) Increased consumption of foreign liquor in non-prohibition areas (Rs. 1 lakh).

(iv) Increased consumption of country liquor, hemp, and other drugs (Rs. 16 lakhs).

(v) Larger bids realised at the current year's auctions in non-prohibition areas (Rs. 4 lakhs).

(vi) A change in the system of collecting license fees in Bombay City in accordance with which licence fees for foreign liquor that would ordinarily have been collected next year will be collected this year (Rs. 4 lakhs).

IX—*Stamps.*—There is an increase of over Rs. 6 lakhs under this head, in spite of a fall in the revenue from clearance lists on account of restrictions on forward trading in the stock exchange and of a decrease of litigation.

XIII—*Other Taxes and Duties.*—The increase under this head is Rs. 11½ lakhs, being mainly due to the collection of arrears of the Urban Immoveable Property Tax.

Irrigation.—There is an increase of Rs. 4 lakhs due to the introduction of the volumetric system of measurement and the expansion of sugar-cane cultivation.

Education.—There is an increase of Rs. 5 lakhs under this head, due principally to the fact that the grants-in-aid paid to local authorities in the last year are found to have been excessive and the excess has been adjusted against the current year's grants. The excess arose partly because some local authorities refused to disburse duty pay to teachers under training and headmasters' allowances for both of which a grant-in-aid was paid and also because of the difficulty in estimating the reductions to be made on account of administrative and inspecting staff taken over by Government.

8. On the expenditure side, there is a fall of 7 lakhs under Education, the budget estimates having proved excessive for the same reasons as those stated above. There is also a fall under " 13—Other Taxes and Duties " due to the fact that a sum of over Rs. 4 lakhs which was part of the grant paid to the Municipal Corporation last year to cover the anticipated deficit in the Improvement Trust has been adjusted against this year's payments, as the Improvement Trust account showed a surplus of Rs. 4 lakhs. The increases in expenditure are (i) under Jails and Convict Settlements (Rs. 2 lakhs) and (ii) under Police (Rs. 8 lakhs), the latter being due to the strengthening of the police force which was considered inadequate to cope with the conditions likely to arise in the Province on account of the war and political uncertainty. The largest increase in expenditure is under " 57—Miscellaneous ", due to the transfer of Rs. 100 lakhs to the Special Development Fund.

9. In accordance with the eight-monthly estimates, it is anticipated that the closing cash balance this year will amount to Rs. 334·60 lakhs, of which the following is an analysis :—

	Closing balance for 1940-41 (in lakhs of rupees).
Central Road Development Fund	—0·83
Famine Relief Fund	1·10
Provincial Road Fund	14·65
Press Depreciation Fund	1·29
Nasik Distillery Depreciation Fund	0·51
Other Accounts	0·66
Balance with Reserve Bank and Treasuries ..	41·00
Other Debt Heads..	106·08
Deduct—Capital expenditure met from balances ..	—79·69
Special Development Fund	139·28
Free balance	110·55
	334·60

ESTIMATES FOR 1941-42.

10. In considering the budget estimates for next year, Government has had to keep three points prominently in view, viz., (i) its commitments in regard to tax relief, (ii) the keeping of a suitable reserve to meet both the possible immediate effects of the war on our revenue and any dislocation that may arise on the conclusion of the war, and (iii) the planning of expenditure under the Special Development Fund.

(i) After the High Court delivered its judgment early last July on the prohibition issue, Government issued a press *communique* containing the following statement :—

> " The Government intends to devote any additional revenue from these changes to the relief of taxation under the Property Tax, but it should not be assumed that any large relief will be possible, since the Government anticipates that these arrangements will mean the continued sacrifice of most of the revenue from the sale of country liquor and toddy."

The justification for the above undertaking was that the Urban Immoveable Property Tax was levied with the sole object of financing prohibition and it was only reasonable that if prohibition were relaxed and public revenues benefited thereby, the relief should be passed on to the taxpayer from whom this particular tax was collected. It has been estimated that the extra revenue accruing to Government in a full year on account of changes in prohibition arrangements introduced as a result of the High Court judgments amounts to Rs. 24 lakhs. This estimate is probably lower than the public had anticipated, but it has to be remembered that the bulk of Government's excise revenue has always come from country liquor and toddy ; and so far as these are concerned, the modified arrangements have not brought any extra revenue. Government has now decided that relief to the extent of Rs. 24 lakhs should be given to the taxpayer by means of a reduction in the rate at which the Urban Immoveable Property Tax is now collected. This rate will accordingly be reduced in the Finance Act from 10% to 8% and from 5% to 4% with effect from 1st April 1941. This reduction is estimated to absorb the whole of the Rs. 24 lakhs, and it implements the undertaking given by Government in respect of 1941-42. In accordance with the undertaking given in the press *communique*, Government also proposes to pass on to the taxpayer the extra revenue accruing during the current year which, as stated in paragraph 7, comes to roughly Rs. 20 lakhs. Government has decided that this amount should be spread over a number of years and given in the form of a grant-in-aid to charitable Trusts which have to pay the tax. Strictly speaking, the recurrent liability to be assumed by Government on this account should not exceed one lakh of rupees ; but Government considers that it will have general public support for extending the scope of the grants-in-aid which have hitherto been restricted to public trusts occupied in spreading education and medical relief. A total of Rs. 2 lakhs is accordingly being provided as a grant-in-aid under " 57—Miscellaneous ".

(ii) It has not been possible to take into account in the estimates of next year the possible repercussions of the war. There is certainly reason for caution. Thus, it is not at present clear as to what will be the position next year of the cultivator who is growing export crops such as cotton and groundnut. This introduces into the estimate of land revenue an uncertainty greater than is normally the case. As is generally known, the revenue under Stamps is affected by general economic conditions ; but the inter-relation, never a very exact one, has become very obscure in the conditions of a spreading war. Under Excise, it appears possible that there may be reductions in the imports of foreign liquor. However, it is impossible to assess the effect of the above factors on the estimates of receipts ; and therefore in preparing them there has been no great departure from normal. But the possibility that these estimates might prove optimistic must always be kept in mind.

It seems also necessary to take into account the possibility of industrial dislocation at the end of the war. To meet this dislocation it might well become desirable for Government to be ready to initiate a programme of public works and other schemes which would provide employment and improve economic conditions ;

and for this purpose it would be prudent to maintain a good balance in reserve. Such a reserve would also be useful to meet any other contingencies arising out of war conditions. With these considerations in mind, Government has decided that the opening free balance for next year, amounting to Rs. 111 lakhs, should be left intact.

(iii) It would, however, be most unwise if the beneficent activities of Government in the immediate future were to be curtailed merely because of the fear that reserves may later be necessary. These activities, for which there is immense scope, do not lose their importance on account of the war. Government has decided that the Special Development Fund should be used for carrying out a scheme of general welfare, with particular emphasis on rural development. As stated in paragraph 9, the balance in the Fund at the end of the current year is expected to be Rs. 139 lakhs, and it is proposed to augment this next year by Rs. 27 lakhs, making a total of Rs. 166 lakhs. A three-year plan has been prepared, costing Rs. 137·98 lakhs, details of which are shown in the accompanying statement. It will be seen that it is proposed to spend Rs. 35 lakhs on village water supply, Rs. 27 lakhs on minor irrigation works, Rs. 22½ lakhs on various medical and public health schemes, Rs. 45 lakhs on schemes of rural development including agriculture, co-operation and industries and Rs. 8½ lakhs on education. Government has made every effort to make the plan as balanced and comprehensive as possible, with a special emphasis on the provision of adequate water supply for villages.

Only part of this plan, costing Rs. 35·71 lakhs, was ready in time to be incorporated in the body of the budget. The rest of the proposals for 1941-42, though not included in the budget, will be carried out, and formal supplementary demands will be authorised in due course next year.

11. The total estimates for next year are as follows :—

	Rs.
Revenue receipts	1356·65 lakhs.
Revenue expenditure	1356·00 lakhs.
Revenue surplus	0·65 lakhs.

The notes under the different major heads explain the differences between the figures for the current and the next year, but the following facts seem important :—

Expenditure head.	1939-40 Accounts.	1940-41 Revised Estimates.	1941-42 Budget Estimates.	Supplementary Special D. F. Programme, para. 10.	Total.
	(In lakhs of rupees)				
Education	200·17	196·88	206·88	2·45	209·33
Medical and Public Health	74·49	85·18	90·71	15·77	106·48
Minor Irrigation Works	7·85	9·64	9·64	2·16	11·80
Agriculture, Veterinary and Co-operation and "Rural Development" provided for under "25—General Administration" ...	32·16	36·30	42·03	8·57	50·65
Total ...	314·67	328·00	349·31	28·95	378·26
Police and Jails	167·13	177·93	178·85	—	178·85

It will be seen that the total under the first group (Education, Medical and Public Health, etc.) comes to Rs. 378·26 lakhs against the actuals of Rs. 314·67 lakhs in 1939-40 and the revised estimate of Rs. 328·00 lakhs in 1940-41. These figures demonstrate clearly that while Government has found it necessary to sanction additional expenditure on the law and order departments, it has not done so at the expense of its beneficent activities which, on the contrary, have been substantially expanded.

Apart from Special Development Fund items, the following are important changes in next year's budget :—

(1) Rs. 5·6 lakhs additional grants to local authorities for primary education.

(2) Rs. 6 lakhs additional grants for road repairs.

(3) Rs. 1¼ lakhs additional provision for hospital beds in Bombay City.

(4) Rs. 80,000 for the enforcement of the Tenancy Act.

(5) Rs. 36,000 for revising the pay of trained teachers.

(6) Rs. 28,000 for the establishment of a Pharmocological Department at the Haffkine Institute.

(7) Rs. 25,000 on account of the abolition of fees for inoculation and vaccination against cattle diseases.

(8) Rs. 25,000 additional grant to the Children's Aid Society.

(9) Rs. 25,000 additional grant for strengthening the inspecting staff in the Educational Department.

(10) Rs. 24,000 for the re-organisation of the Bankapur Cattle Farm.

(11) Rs. 21,000 additional grants to charitable hospitals and dispensaries.

12. On the basis of the revised estimates of the current year and the budget estimates of the next, the cash balance at the close of next year is expected to be Rs. 279·18 lakhs consisting of the following items :—

	(in lakhs of rupees)
Central Road Development Fund	—0·83
Famine Relief Fund	....
Provincial Road Fund	11·51
Press Depreciation Reserve Fund	0·85
Nasik Distillery Depreciation Fund	0·66
Other Accounts	—0·02
Balance with the Reserve Bank and Treasuries ..	41·00
Other Debt Heads	116·58
Deduct—Capital expenditure met from balances ..	—102·36
Special Development Fund	99·89
Free balance	111·90
	279·18

H. V. R. IENGAR,
Financial Secretary to Government.

20th March 1941.

STATEMENT SHOWING ITEMS APPROVED FOR EXPENDITURE FROM THE SPECIAL DEVELOPMENT FUND OVER THREE YEARS 1941-42, 1942-43 AND 1943-44 INCLUDING ITEMS ALREADY INCLUDED IN THE BUDGET FOR 1941-42.

(Items not already included in the budget for 1941-42 are in italics.)

(Figures in thousands of Rs.)

	1941-42	1942-43	1943-44
7—Land Revenue—			
Construction and improvement of chavdis ..	50	....	....
Do. do. do. ..	*1,00*	*1,50*	*1,50*
Total, 7—Land Revenue { Budgeted ..	50	....	....
New ..	*1,00*	*1,50*	*1,50*
18—Other Revenue Expenditure, etc—			
Minor irrigation works	8,79	....	....
Do. do.	*2,16*	*7,95*	*7,95*
Total, 18—Other Revenue Expenditure, etc. { Budgeted ..	8,79	....	....
New ..	*2,16*	*7,95*	*7,95*
25—General Administration—			
Discretionary grants to Collectors ..	50	....	....
Do. do. ..	....	*50*	*50*
Grants to Collectors and to District Rural Development Boards for rural development purposes.	95	95	95
Do. do. do. ..	*55*	*55*	*55*
Village Improvement Works—			
(Balance of Government of India grant is available for 1941-42 and for six months of 1942-43).	....	*50*	*1,00*
Total, 25—General Administration { Budgeted ..	1,45	95	95
New ..	*55*	*1,55*	*2,05*
37—Education—			
Grants for primary school buildings ..	1,00	....	....
Do. do. ..	*1,70*	*1,50*	*1,50*
Acquisition of playgrounds for Primary schools ..	*10*	*20*	*20*
Acquisition of playgrounds for Secondary schools ..	*15*	*20*	*20*
Building grants to secondary schools	*50*	*65*	*65*
Total, 37—Education { Budgeted ..	1,00	....	....
New ..	*2,45*	*2,55*	*2,55*
38—Medical—			
Touring medico *cum* propaganda parties ..	12	12	....
Do. do. ..	....	....	*12*
Hospital equipment	*1,00*	*50*	*50*
Total, 38—Medical { Budgeted ..	12	12	....
New ..	*1,00*	*50*	*62*

(Figures in thousands of Rs.)

	1941-42.	1942-43.	1943-44.
39—Public Health—			
Village Water Supply	15,00	....	....
Do. do.	....	*15,00*	*5,00*
Malaria Survey, Kanara	19	....	....
Do. do.	....	*38*	*50*
Appointment of District Health Officers and staff (Experimental).	55	59	61
Do. do. do. ..	*6*	*71*	*73*
Grant of two Research Scholarships at the Haffkine Institute for a period of 3 years.	*2*	*4*	*4*
Total, 39—Public Health { Budgeted ..	15,74	59	61
New ..	*8*	*16,13*	*6,27*
40—Agriculture—			
Rice-breeding sub-station at Vadgaon ..	3	3	3
Additional sub-stations for Rice-breeding ..	*14*	*5*	*5*
Tegur Cattle-breeding farm	'8	7	....
Boring operations	1	2	....
Demonstration of the method of control of Katra Caterpillar in North Gujarat.	4	2	2
Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District.	3	2	2
Grants to All-India Cattle Show Society ..	4	4	....
Grant to poor cattle breeders			
Land acquisition for tobacco breeding station at Nipani.	32	....	....
Bunding and Dry Farming Survey and Development Scheme.	1,21	1,09	87
Extension of do. do. ..	*40*	*90*	*90*
Land for Anand Institute	2,70	....	....
Training of rural assistants	1,07	1,05	1,05
Purchase of live-stock and equipment for the Rural Assistants' Training Centre for Gujarat.	....	*8*	....
Starting of more Taluka demonstration centres ..	*33*	*17*	*17*
Agave cultivation	*5*	*1*	*1*
Tree planting	*4*	....	....
Honey production and marketing	*4*	*3*	*3*
Research on pulses	*4*	*4*	*4*
Reclamation of Marl land	*5*	*2*	*3*
Ground-nut scheme	*5,00*	....	....
Total, 40—Agriculture .. { Budgeted ..	5,53	2,34	1,99
New ..	*6,09*	*1,30*	*1,23*
41—Veterinary—			
Construction of veterinary dispensaries	*15*	*15*	*15*
Total, 41—Veterinary .. { Budgeted ..	....	....	....
New ..	*15*	*15*	*15*

(Figures in thousands of Rs.)

	1941-42.	1942-43.	1943-44.
42—Co-operation—			
Peripatetic demonstration party for hemp manufacture	3	3	....
Peripatetic school for training in boot-laces, file strings, carpets, etc.	3	3	....
Weaving schools	8	7	7
Silk Farm at Belgaum	8	8	8
Do. do.	....	*12*	*17*
Sales Depot for marketing of products of cottage and small scale woollen industries, Bombay ..	6	6	....
Do. do. do. ..	*18*	*22*	*22*
Cottage Industries experimental workshop, Poona.	15	15	....
Do. do. ..	*7*	*20*	*3*
Grant to sisal fibre institute, Ahmednagar ..	3	3	....
Development of pottery industry	6	3	....
Do. do.	*11*	*7*	*11*
Village oil industry	8	..	....
Do.	....	*8*	*7*
Coir manufacture school	3	3	3
Laquer work demonstration party	5	4	4
Development of cane and bamboo work ..	3	....	....
Dyeing demonstration parties	4	5	....
Peripatetic wool weaving school	2	2	....
Development of Arts and Crafts	12	12	....
Imitation Gold thread manufacture	5	....	....
Do. do.	....	*6*	....
Glass Bangle manufacture	6	5	....
Do. do.	*7*	*7*	*15*
Sann hemp experiments	8	8	....
Do. do.	....	....	*5*
Coir Supervisor	3	....	....
Do.	....	*3*	*3*
Trained rural assistants	12	54	99
Debt Adjustment Boards	1,07	1,10	1,10
Grants to All-India Village Industries Association ..	17	....	....
Do. do. do. ..	....	*17*	*17*
Improvement of butter and ghee	*5*	*3*	*3*
Scheme for the development of cottage industries ..	*30*	....	....
Total, 42—Co-operation { Budgeted ..	2,47	2,51	2,31
New ..	*78*	*1,05*	*1,04*

(Figures in thousands of Rs.)

	1941-42.	1942-43.	1943-44.
43—Industries—			
Assistance to educated unemployed to set up in business	*30*	*20*	*20*
Loans and subsidies to trained Artisans	*25*	*25*	*20*
Inland fisheries	*28*	*5*	*5*
Erection of permanent fish-curing sheds at the fish-curing yards	*8*	*12*	*20*
Issue of quality certificates for industrial products ..	*12*	*10*	*11*
Total, 43—Industries (New) ..	*1,03*	*72*	*76*
47—Miscellaneous Departments—			
Welfare centres	*25*	*50*	....
Total, 47—*Miscellaneous Departments (New)* ..	*25*	*50*	....
50—Civil Works—			
Building for silk farm, Belgaum	11	....	....
Dust proofing of roads passing through villages ..	*10,00*	....	....
Acquisition of land for Mental and Leper Hospitals, Ahmedabad.	*1,20*	....	....
Acquisition of land for the Civil Hospitals, Ahmedabad.	*2,44*	....	....
Construction of Out-patients Department at the Civil Hospital, Broach	*13*	....	....
Dhobi Ghat at J. J. Group of Hospitals	*38*	....	....
Construction of dharmashalas, quarters for hospital staff and other buildings at several hospitals and dispensaries	*54*	*50*	*50*
Hostel for Children of Indian Soldiers	*25*	....	....
Labour welfare activities—buildings	*40*	....	....
Total, 50—Civil Works .. Budgeted ..	11	....	....
Total, 50—Civil Works .. *New* ..	*15,24*	*50*	*50*
Grand Total .. Budgeted ..	35,71	6,51	5,86
Grand Total .. *New* ..	*30,88*	*34,40*	*24,62*

STATEMENT A

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, FIGURES OF RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD IN THE YEARS 1935-36, 1936-37, 1937-38, 1938-39, 1939-40 AND BUDGET AND REVISED ESTIMATES FOR 1940-41 AND BUDGET ESTIMATES FOR 1941-42.

AP Bk H 1490—1

No. of Account Head.	Heads of Revenue.	1935-36.*	1936-37.	1937-38 (Accounts).	1938-39. (Accounts).	1939-40. (Accounts).	1940-41 (Budget).	1940-41 (Revised).	1941-42 (Budget).
1	2	3	4	5	6	7	8	9	10
	Principal Heads of Revenue.								
IV	Taxes on Income other than Corporation tax	...	...	25,00	30,00	55,80	60,00	78,00	89,20
V	Salt	3	2	2	...	...	...	...	...
VII	Land Revenue	3,74,35	3,44,32	3,19,65	3,54,62	3,43,20	3,37,69	3,34,46	3,33,20
VIII	Provincial Excise	3,33,47	3,25,29	3,21,73	2,89,77	2,02,13	1,57,33	2,07,70	2,06,09
IX	Stamps	1,42,77	1,46,99	1,54,92	1,44,36	1,38,93	1,33,80	1,40,16	1,29,50
X	Forest	52,10	47,72	43,15	40,60	38,61	40,70	43,02	41,25
XI	Registration	15,58	15,05	15,25	14,41	13,77	13,98	14,83	14,48
XII	Receipts under Motor Vehicles Acts.	13,41	41,07	43,69	45,39	41,78	43,93	47,53	42,74
XIII	Other Taxes and Duties ...	45,84	48,65	53,24	63,96	1,94,03	2,04,16	2,15,85	1,91,00
	Total ...	9,77,55	9,69,11	9,76,65	9,83,12	10,28,25	9,91,59	10,81,55	10,47,46
	Irrigation, Navigation, Embankment and Drainage Works.								
XVII	Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept ...	11,14	13,45	16,17	15,34	19,38	20,29	24,49	22,26
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	7,24	6,61	6,71	6,59	12,75	14,05	14,16	15,68
	Total ...	18,38	20,06	22,88	21,93	32,13	34,34	38,65	37,94
	Debt Service.								
XX	Interest	...	93,34	72,12	72,21	71,03	69,26	70,54	67,78
	Civil Administration.								
XXI	Administration of Justice ...	16,52	15,01	14,05	15,27	16,83	17,91	17,65	16,79
XXII	Jails and Convict Settlements ...	3,96	4,95	4,44	4,24	4,07	3,96	4,44	4,29
XXIII	Police	6,50	6,85	8,33	9,32	9,86	9,79	10,04	10,16
XXVI	Education	15,52	14,93	15,76	15,83	22,97	20,54	25,77	17,82
XXVII	Medical	13,96	14,14	14,71	14,64	15,15	15,53	15,65	15,73
XXVIII	Public Health	19,16	19,08	20,98	19,85	27,29	28,57	28,20	37,07
XXIX	Agriculture	3,72	3,79	3,75	3.46	4,27	5,34	4,72	9,35
XXX	Veterinary	30	31	35	37	39	43	37	29
XXXI	Co-operation	2,40	2,16	1,85	1,95	3,26	9,49	8,88	6,24
XXXII	Industries	3,57	6,51	4,50	5,03	4,42	3,18	3,92	3,55
XXXVI	Miscellaneous Departments ..	1,76	1,83	1,81	1,99	1,80	1,86	1,84	1,84
	Total ...	87,37	89,56	90,53	91,85	1,10,31	1,16,60	1,21,48	1,28,18
	Civil Works.								
XXXIX	Civil Works	30,89	31,98	51,00	40,08	37,02	38,58	35,60	45,41
XL	Bombay Development Scheme ...	6,86	6,84	7,09	8,29	11,90	12,90	13,25	13,22
XLI	Receipts from Electricity Schemes.	...	...	...	...	...	-4	-4	-6
	Total ...	37,25	38,82	58,09	48,37	48,92	51,44	48,81	58,57
	Miscellaneous.								
XLIII	Transfers from Famine Relief Fund.	1,86	2,05	6,17	2,22	1,89	2,40	1,81	2,26
XLIV	Receipts in aid of Superannuation.	7,70	8,95	8,31	8,51	7,81	7,46	7,14	7,02
XLV	Stationery and Printing ...	2,71	3,62	4,05	3,63	3,30	4,08	3,90	4,00
XLVI	Miscellaneous	3,73	3,15	4,38	5,63	7,20	5,04	4,29	8,00
L	Miscellaneous adjustments between Central and Provincial Governments	...	...	...	28	25	27	27	27
	Total ...	15,50	17,77	22,91	20,27	20,45	19,25	17,41	21,55
	Extraordinary Items.								
LI	Extraordinary Receipts ...	29,39	12,74	63	6,84	3,14	40	2,93	17
	Total, Revenue ...		12,41,40	12,43,81	12,44,59	13,14,23	12,82,88	13,81,37	13,56,65

* These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Revenue.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Budget).	1940-41 (Revised).	1941-42 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent Debt			...	...	...	...	...	...
	Floating Debt			...	15,00	41,00	40,00	...	30,00
	Loans from the Central Government			...	...	..	...	...	...
	O.—Unfunded Debt.								
	Special loans		(a) 9,12	...	...	13,50	...	1,50	...
	State Provident Funds ...		(a) 3,27,43	56,72	58,06	57,15	57,00	58,50	59,50
	P.—Deposits and Advances.								
	Famine Relief Fund		1,12	9,03	3,89	2,20	2,40	2,59	2,26
	Transfers from Famine Relief Fund.		2,74	...	...	....	...	...	...
	Appropriation for Reduction or Avoidance of Debt		18,14	32,60	6,27	6,86	7,22	6,03	6,35
	Provincial Road Fund ...		8,98	13,90	21,50	23,41	12,31	13,95	11,11
	Special Development Fund ...	...	... ..	...	50,00	25,00	...	1,00,00	27,20
	Depreciation Reserve Fund—Government Presses ...		21	24	23	23	27	25	28
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery)		1,13	20	20	7,88	20	20	20
	Deposits of Local Funds ...		(a) 37,01	3,07,68	3,32,21	3,21,15	3,27,00	3,29,00	3,27,00
	Departmental and Judicial Deposits—Civil Deposits ...		(b) 93,05	4,21,11	5,55,11	5,32,82	5,00,00	5,92,00	5,71,00
	Departmental and Judicial Deposits—Other Accounts ...		21,91	4,33	33,78	26,10	35,09	30,22	41,42
	Advances repayable		(a) 8	20,22	18,00	18,86	18,00	19,00	19,00
	Permanent Advances		.....	4	8	3	4	3	4
	Accounts with foreign Governments and Indian States		.....	5	...	...	...	...	...
	Accounts with the Government of Burma		.....	54	59	1,10	1,25	25	50
	Accounts with the Reserve Bank ...		.....	98	2,03	2,20	2,00	3,20	25
	Suspense Accounts		(a) 1	3,38,24	5,45,31	6,58,08	7,25,00	7,68,00	9,17,00
	Cheques and Bills		.....	2,93,48	2,93,51	3,16,69	3,00,00	3,17,00	3,15,00
	Departmental and similar Accounts.		.....	1,21	96	49	1,00	1,00	1,00
	R.—Loans and Advances by Provincial Government ...		75,83	63,24	62,31	66,59	67,51	70,76	69,74
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General		.....	13,92,05	13,61,19	14,07,98	13,90,00	14,76,00	14,66,00
	Remittances by Bills ...		.....	3,68,06	3,84,12	4,34,95	4,07,00	2,27,00	...
	Adjusting account between Central and Provincial Governments ...		.....	3,88,50	1,91,36	2,63,23	2,60,00	72,00	72,00
	Adjusting accounts with Railways		.....	...	...	49,76	60,00	16,00	16,00
	Inter-Provincial suspense account.		.....	25,49	21,84	20,08	27,50	4.00	6,00
	Reserve Bank of India Remittances		.....	...	...	...	...	1,25,00	2,50,00
	Total, Debt Heads ...		5,96,76	37,37,91	39,57,55	42,97,34	42,40,79	42,33,48	42,08,85
	Total Receipts ...		18,38,16	49,81,72	52,02,14	56,11,57	55,23,67	56,14,85	55,65,50
	Opening balance ...		1,48,22	1,47,44	71,47	77,78	*43,00	†69,16	‡41,44†
	Grand Total ...		19,86,38	51,29,16	52,73,61	56,89,35	55,66,67	56,84,01	56,06,94

(a) Represents adjustments in connection with the scheme for decentralisation of balances.

(b) Includes 92,52 on account of adjustments in connection with decentralisation of balances.

* This is exclusive of (a) 1,48,00 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

† This is exclusive of (a) 1,92 lakhs on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities.

‡ This is exclusive of (a) 2,93 lakhs on account of investment of balances in Treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities and (c) about 17¾ lakhs of the Depreciation Reserve und of the Nasik Distillery invested in Government of India Securities.

No. of Account Head.	Heads of Expenditure.	1935-36.*	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Budget).	1940-41 (Revised).	1941-42 (Budget).
1	2	3	4	5	6	7	8	9	10
	Direct Demands on Revenue.								
7	Land Revenue	46,79	46,93	46,82	66,76	66,66	64,71	65,37	66,02
8	Provincial Excise	39,88	41,49	39,14	40,65	36,69	38,71	38,56	37,31
9	Stamps	1,85	1,98	1,97	1,94	1,94	1,94	1,99	1,95
10	Forest	29,15	29,01	27,26	26,87	26,30	26,98	27,58	27,49
11	Registration	5,59	5,68	5,68	5,35	5,29	5,27	5,42	5,38
12	Charges on account of Motor Vehicles Acts.	1,05	17,88	18,30	21,24	17,74	23,32	25,31	21,77
13	Other Taxes and Duties	14,63	17,22	18,05	13,73	13,19	14,74	10,28	14,83
	Total ...	1,38,94	1,60,19	1,57,72	1,76,54	1,67,81	1,75,67	1,74,51	1,74,75
	Irrigation Revenue Account.								
17	Interest on Works for which capital accounts are kept—Irrigation Works.		41,89	41,62	41,67	41,69	41,76	41,73	41,84
18	Other Revenue Expenditure financed from Ordinary Revenues—								
	A. Irrigation Works (P. W.) ...	4,04	4,23	3,57	3,68	2,24	69	69	63
	B. Navigation, Embankment and Drainage Works (P. W.).	56	53	50	43	37	6	6	6
	A. Irrigation Works (Civil) ...	1	1,55	8,40	5,19	7,85	8,06	9,64	9,64
18 (1)	Other Revenue Expenditure financed from Famine Fund.	54	...	...	...	1,24	1,90	81	1,51
19	Construction of Irrigation, Navigation, Embankment and Drainage Works.	...	...	...	...	...	1	1	1
	Total ...	5,15	48,20	54,09	50,97	53,39	52,48	52,94	53,69
	Debt Services.								
22	Interest on Debt and other obligations...		1,44,31	1,05,05	1,19,55	1,18,44	1,15,05	1,15,26	1,11,94
23	Appropriation for Reduction or Avoidance of Debt.		18,14	20,11	6,27	6,86	7,22	6,03	6,35
	Total ...		1,62,45	1,25,16	1,25,82	1,25,30	1,22,27	1,21,29	1,18,29

*These are not actually recorded figures in the Accountant General's books, but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1935-36.*	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40. (Accounts).	1940-41 (Budget).	1940-41 (Revised).	1941-42 (Budget).
1	2	3	4	5	6	7	8	9	10
	Civil Administration.								
25	General Administration	1,01,87	1,04,97	1,02,88	80,91	78,77	76,36	75,85	83,63
27	Administration of Justice	61,06	62,19	62,69	66,53	66,43	65,80	65,66	66,26
28	Jails and Convict Settlements ...	16,96	18,04	17,32	16,33	16,82	16,36	18,46	17,51
29	Police	1,41,32	1,42,76	1,42,34	1,43,70	1,50,31	1,51,59	1,59,47	1,61,34
30	Ports and Pilotage	5	5	5	2	5	5	6	6
36	Scientific Departments	90	96	1,06	1,03	1,14	1,07	1,08	1,08
37	Education	1,54,00	1,59,98	1,68,05	1,90,64	2,00,17	2,08,64	1,96,88	2,06,88
38	Medical	41,39	41,79	43,54	45,33	46,39	50,02	54,73	50,55
39	Public Health	22,87	22,60	24,06	27,54	28,10	31,83	30,45	40,16
40	Agriculture	14,20	13,76	13,63	14,80	11,99	12,35	12,44	20,51
41	Veterinary	3,83	3,90	3,98	4,10	4,41	4,32	4,42	4,77
42	Co-operation	5,61	6,08	6,09	6,14	15,76	22,05	19,44	11,88
43	Industries	5,99	6,57	7,58	8,92	7,65	7,22	7,13	9,61
47	Miscellaneous Departments ...	6,23	7,11	7,68	8,34	11,74	9,87	10,02	10,37
	Total ...	5,76,28	5,09,76	6,01,00	6,14,33	6,39,73	6,52,53	6,56,09	6,84,61
	Civil Works.								
50	Civil Works	85,83	1,07,20	1,27,46	1,13,09	1,12,80	1,17,76	1,09,63	1,27,51
51	Bombay Development Scheme ...	3,41	3,68	3,86	9,96	9,79	9,11	8,30	8,05
53	Capital outlay on Electricity schemes met out of revenue.	...	...	...	...	3,72	10	10	3
	Total ...	89,24	1,10,88	1,31,32	1,23,05	1,26,31	1,26,97	1,18,03	1,35,59
	Miscellaneous.								
54	Famine—								
	A. Famine Relief	7	2,05	7,12	3,06	66	50	1,00	75
	B. Transfers to Famine Relief Fund...	...	...	6,51	1,70	...	...	...	...
55	Superannuation Allowances and Pensions.	1,01,74	1,07,52	1,10,87	1,15,16	1,20,38	1,25,21	1,26,00	1,31,77
55-A	Commutation of Pensions financed from ordinary revenues.	10	6	6	4	3	...	...	...
56	Stationery and Printing	10,95	12,40	13,18	12,58	12,67	15,76	17,33	16,38
57	Miscellaneous	8,59	6,39	6,94	55,97	35,61	11,00	1,11,05	40,16
	Total ...	1,21,45	1,28,42	1,44,68	1,88,51	1,69,35	1,52,47	2,55,38	1,89,06
	Extraordinary Items.								
63	Extraordinary Charges	30	17	34	36	1,38	1	2	1
	Total Expenditure on revenue account (including revenue expenditure and capital expenditure within revenue account).		12,01,07	12,14,31	12,79,58	12,83,27	12,82,40	13,78,26	13,56,00
	Capital Account not charged to Revenue.								
68	Construction of Irrigation, Navigation, Embankment and Drainage Works ...	4,46	2,59	1,95	91	42	3,79	2,54	3,17
70	Capital outlay on improvement of Public Health.	1,00	1,75	,47	1,13	74	68	37	79
80	Bombay Development Scheme ...	5,08	10,02	4,55	1,88	−58	−52	−43	1,81
81	Capital Account of Civil Works outside the Revenue Account.	3	3	4	...	...	...	5,64	7,88
83	Payments of Commuted value of Pensions.	5,73	4,26	6,68	3,76	4,01	3,16	4,33	2,38
85	Payments to Retrenched Personnel ...	−55	−46	−52	−30	...	...	...	...
	Total, Capital Expenditure outside the revenue account.	15,75	18,19	13,17	7,38	4,59	7,11	12,45	16,03

* These are not actually recorded figures in the Accountant General's books but they have been worked out as accurately as possible from the actuals for the Presidency including Sind.

No. of Account Head.	Heads of Expenditure.	1935-36.	1936-37.	1937-38 (Accounts).	1938-39 (Accounts).	1939-40 (Accounts).	1940-41 (Budget).	1940-41 (Revised).	1941-42 (Budget).
1	2	3	4	5	6	7	8	9	10
	Debt, Deposits and Advances.								
	N.—Public Debt.								
	Permanent debt		5,98	67	27	23	.....	10	...
	Floating debt		...	...	15,00	41,00	40,00	...	30,00
	Loans from the Central Government ...		(b)4,85,63	74,75	60,13	62,32	65,62	65,62	68,02
	O.—Unfunded Debt.								
	Special Loans		...	...	...	12,00	.....	50	2,00
	State Provident Funds		...	34,74	43,20	47,89	42,00	43,00	42,00
	P.—Deposits and Advances.								
	Famine Relief Fund		64,87	6,32	4,90	3,58	5,76	1,81	3,36
	Appropriation for Reduction or Avoidance of Debt		...	...	...	...	.....	...	...
	Provincial Road Fund		4,74	15,99	20,51	9,19	16,52	16,66	14,25
	Special Development Fund		...	...	...	¶15,65	27,48	¶20,08	¶35,71
	Depreciation Reserve Fund—Government Presses		21	47	37	20	32	32	72
	Deposits of depreciation reserves of commercial concerns (Nasik Distillery) ...		15	1	5,23	7,72	5	5	5
	Deposits of Local Funds		...	3,07,55	3,27,20	3,25,92	3,27,00	3,29,00	3,27,00
	Departmental and Judicial Deposits—								
	Civil Deposits		53	4,26,11	5,39,80	5,12,97	5,00,00	5,97,00	5,76,00
	Do. —Other Accounts.		23,81	43,19	33,05	31,42	35,25	32,32	42,10
	Advances repayable		(a) 90	20,35	18,11	18,73	18,00	19,00	19,00
	Permanent advances		(a) 3,17	5	5	7	4	9	4
	Accounts with Foreign Governments and Indian States		(a) 5	1	...	...	.....	...	...
	Accounts with the Government of Burma.		...	54	58	1,10	1,25	25	50
	Accounts with the Reserve Bank ...		...	1,79	2,30	3,54	2,00	88	25
	Suspense Accounts		...	4,12,79	5,80,03	7,40,95	6,91,00	8,69,00	8,88,00
	Cheques and Bills		...	2,92,02	2,91,29	3,14,03	3,00,00	3,20,00	3,15,00
	Departmental and similar accounts ...		(a) 5	1,22	94	67	1,00	1,00	1,00
	Miscellaneous Government account ...		...	12,49	...	...	.....	...	...
	R.—Loans and Advances by Provincial Government		(c) 29,59	12,81	9,27	10,74	10,96	12,18	14,01
	S.—Remittances.								
	Cash remittances and adjustments between officers rendering accounts to the same Accountant General		...	13,86,96	13,59,35	14,06,00	13,90,00	14,76,00	14,66,00
	Remittances by Bills		...	3,65,33	3,84,34	4,34,13	4,06,50	2,30,00	...
	Adjusting account between Central and Provincial Governments		...	3,88,55	1,91,09	2,62,46	2,60,00	72,00	72,00
	Adjusting accounts with Railways ...		...	...	...	49,77	60,00	16,00	16,00
	Inter-Provincial Suspense Account ...		...	25,49	21,85	20,05	28,00	4,00	6,00
	Reserve Bank of India Remittances ...		...	...	...	...	.....	1,25,00	2,50,00
	Total, Disbursements under Debt Heads		6,19,68	38,30,21	39,08,87	43,32,33	42,28,85	42,51,86	41,89,01
	Total, Capital and Debt Heads ...		6,37,87	38,43,38	39,16,25	43,36,32	42,35,96	42,64,31	42,05,04
	Total, Disbursements ...		18,38,94	50,57,69	51,95,83	56,20,19	55,18,36	56,42,57	55,61,04
	Closing Balance ...		1,47,44	71,47	77,78	*69,16	†48,31	41,44‡	45,90§
	Grand Total ...		19,86,38	51,29,16	52,73,61	56,89,35	55,66,67	56,84,01	56,06,94

(a) Represents adjustments in connection with the scheme of decentralisation of balances.

(b) Includes 4,02,06 representing the adjustments on account of the cancellation of debt in terms of paragraph 8 of the G.I., F.D., Resolution No. D. 1214-Ref., dated 26th March 1937, on the Niemeyer Report published at pages 570 to 577 of the *Bombay Government Gazette* Part I, dated 1st April 1937.

(c) Includes 15,94 on account of adjustment in connection with the scheme of decentralisation of balances.

*This is exclusive of (a) 192 lakhs on account of investment of balances in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities.

†This is exclusive of (a) 1,14,00 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

‡This is exclusive of (a) about 293 lakhs on account of investment of balances in treasury bills, (b) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India securities.

§This is exclusive of (a) 264 lakhs on account of investment of balances in treasury bills, (b) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India securities.

¶For details, *vide* Appendix at pages 149-153 *post*.

STATEMENT B.

ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees]

	Total estimated cost of works included in 1941-42 Budget Estimates.			Expenditure up to 31st March 1940.	Estimated Expenditure in		Balance required in future.
	Works in progress.	New works.	Total.		1940-41.	1941-42.	
1	2	3	4	5	6	7	8
Irrigation Works ...	40,18	42	40,60	32,78	2,97	3,17	1,68
Bombay Development Scheme ...	7,18,29*	...	7,18,29*	6,20,11	46*	2,50*	95,22*
Other Works ...	31,28	18	31,46	2,34	6,01	8,67	14,44
Total ...	7,89,75	60	7,90,35	6,55,23	9,44	14,34	1,11,34

Note.—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "83, Payments of commuted value of pensions".

* These figures do not take into account the anticipated receipts of a capital nature which are taken in reduction of the expenditure under this head but are obtained by deducting the figures under "Suspense" and "Receipts from sale of surplus plant" from the figures under "Works" and "Establishment". For details see paragraph 260.

STATEMENT C.

STATEMENT OF OUTSTANDING DEBT.

(In thousands of Rupees)

Head.	Total outstanding on 1st April 1940.	To be borrowed in 1940-41.	To be repaid in 1940-41.	Total outstanding on 31st March 1941.	To be borrowed in 1941-42.	To be repaid in 1941-42.	Total outstanding on 31st March 1942.
1	2	3	4	5	6	7	8
I. Consolidated Debt—							
(*a*) Government share ...	17,90,09	.....	13,57	17,76,52	.....	14,23	17,62,29
(*b*) Share of the Bombay Municipal Corporation, viz. three long-dated loans of the Improvement Trust ...	3,97,19	.....	4,59	3,92,60	.....	4,75	3,87,85
Total, Consolidated Debt ...	21,87,28	.....	18,16	21,69,12	.....	18,98	21,50,14
II. Floating Debt—							
(*a*) Treasury Bills... ...	.....	.....	.....	.....	.....	.....	.....
(*b*) Other Floating Loans ...	.....	.....	.....	.....	30,00	30,00	.....
Total, Floating Debt ...	.....	.....	.....	.....	30,00	30,00	.....
III. Loans to Bombay Municipal Corporation ...	9,30,14	.....	47,46	8,82,68	.....	49,04	8,33,64
Total ...	31,17,42	.....	65,62	30,51,80	30,00	98,02	29,83,78
Net debt on Government account (i.e., items I (*a*) and II)	17,90,09	.....	13,57	17,76,52	30,00	44,23	17,62,29

N.B.—The above figures do not include unfunded debt, mainly State Provident Funds which on 1st April 1940 amounted to 3,73,54 and are expected to amount to 3,89,04 on 1st April 1941. These obligations will have to be met some time in future, but at present the accumulations are in excess of withdrawals (*see* paragraphs 272-274).

The figures do not also take into account credit for sums lent by Government to cultivators, local authorities, etc. These outstandings amounted on 1st April 1940 to 1,34,38.

In addition a small sum of 1,31 on account of the B. D. Loan, 1920, was still lying unclaimed on 1st April 1940 (*see* paragraph 267).

STATEMENT D.

STATEMENT OF DEBT CHARGES.

(In thousands of Rupees)

	1939-40 (Accounts).			1940-41 (Revised).			1941-42 (Budget).		
	Interest.	Principal.	Total.	Interest.	Principal.	Total.	Interest.	Principal.	Total.
Total debt charges included in the budget	1,64,37	62,32	2,26,69	1,61,28	65,62	2,26,90	1,58,12	68,02	2,26,14
Debt charges paid by local bodies in Bombay City and passed on to the Government of India ...	62,61	49,39	1,12,00	60,22	52,05	1,12,27	57,70	53,79	1,11,49
Net debt charges borne by provincial revenues	1,01,76	12,93	1,14,69	1,01,06	13,57	1,14,63	1,00,42	14,23	1,14,65

N.B.—The above figures of net debt charges do not take into account the receipts of interest on loans and advances made by Government which amount to between 6 and 7 lakhs.

MEMORANDUM IN EXPLANATION OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

IV, Taxes on Income other than Corporation Tax.

Page 13, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Share of taxes on income	55,80	60,00	78,00	89,20

1. Under section 138 (1) of the Government of India Act, 1935, taxes on income other than agricultural income shall be levied and collected by the Federation, but a prescribed percentage of the net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments, shall not form part of the revenues of the Federation, but shall be assigned to the Provinces and to the Federated States, if any, within which that tax is leviable. The Government of India (Distribution of Revenues) Order, 1936, has accordingly fixed the prescribed percentage at 50 and the share of the Government of Bombay at 20 per cent. of the prescribed percentage. The Order originally laid down that in addition to its own share the Central Government shall during the years 1937–38 to 1941–42, retain either the whole of the Provincial share or so much of it as together with the Railway contribution to general revenues, shall bring the Central Government's share up to 13 crores. This Order has since been modified and it has now been provided that with effect from 1st April 1939 the sum to be retained by the Central Government out of the provincial pool shall be a fixed sum of 4½ crores during each of the years 1939–40, 1940–41 and 1941–42. The revised estimate of the current year is higher than the budget estimate because the final accounts for 1939–40 revealed that a further 8·2 lakhs was due to this Government for that year and also because the current year's income tax receipts are expected to be higher than originally estimated. The next year's estimate has been prepared on the basis of the latest information obtained from the Central Government.

VII and 7, Land Revenue.

Revenue.

Pages 13-14, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Ordinary revenue	3,40,81	3,40,00	3,34,00	3,33,00
Sale proceeds of waste lands and redemption of land tax	1,59	1,00	1,60	1,42
Recoveries on account of survey and settlement charges	1,73	1,90	1,97	1,80
Recovery of cost of maintenance of boundary pillars	..	..	6	..
Recoveries of overpayments	7	4	13	5
Collection of payments for services rendered ..	76	70	80	80
Miscellaneous	6,71	3,90	5,37	5,27
Transfer from the deposit account of the Special Development Fund	..	..	..	50
Deduct—Portion of land revenue due to irrigation	—6,57	—6,15	—6,27	—6,44
Total, Land Revenue ..	3,45,10	3,41,39	3,37,66	3,36,40
Deduct—Refunds ..	—1,90	—3,70	—3,20	—3,20
Total ..	3,43,20	3,37,69	3,34,46	3,33,20

Expenditure.

Pages 57-71, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Charges of Administration	25,38	24,63	24,96	24,70
Survey Settlement and Record operations ..	90	..	..	..
Land Records	25,81	25,74	25,96	26,38
Assignments and Compensations	14,38	14,29	14,40	14,39
Special Development Programme	..	..	..	50
Charges in England	18	5	5	5
Total ..	66,65	64,71	65,37	66,02
Charged ..	*6,75*	*6,82*	*6,79*	*6,73*
Voted ..	59,90	57,89	58,58	59,29

Revenue.

2. *Ordinary Revenue.*—The receipts under this head are inclusive of the portion of land revenue due to irrigation, which is subsequently transferred to the Irrigation heads (XVII and XVIII). The decrease in the revised estimate compared with the budget estimate of the current year is due to the anticipated fall in the collections of land revenue on account of the damage to crops in parts of the coastal districts by the cyclone of last October and by frost in some areas of the Province. The next year's budget estimate is framed on the assumption that conditions, taking the agricultural season and the level of prices as a whole, will approximate to those in the current year according to the revised estimates.

3. *Sale proceeds of waste lands.*—The receipts are of a fluctuating nature depending upon the demand for land.

4. *Recoveries on account of Survey and settlement charges.*—The increase in the revised estimate of the current year is due to more recoveries on account of cost of boundary marks recoverable from land holders. The reduction in the next year's estimate compared with the sanctioned and the revised estimates of the current year is due to the anticipated decrease in the recoveries of Pot Hissa Survey operations.

5. *Recoveries of overpayments.*—The estimates under this minor head are based on the actuals reported by the Accountant General.

6. *Collection of payments for services rendered.*—The current year's revised and the next year's budget estimates are based on latest actuals.

7. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The increase in the revised estimate of the current year and the budget estimate of next year compared with the current year's budget is due mainly to the credit taken under this head on account of receipts from quarry fees.

8. *Transfer from the deposit account of the Special Development Fund.*—The amount represents credit for expenditure to be financed from the Fund.

9. *Refunds.*—This is a fluctuating item. The revised estimate of the current year and the budget estimate for the next year are based on the average of past actuals.

Expenditure.

10. *Charges of Administration.*—The increase in the revised estimate of the current year compared with the budget estimate is due to anticipated larger expenditure under " Contingencies ". The decrease in the next year's budget estimate, compared with the revised, is due to anticipated fall in expenditure under " Contingencies ".

11. *Survey Settlement and Record operations.*—No provision has been made in the current or next year's budget due to the transfer of these charges to " 56, Stationery and Printing ".

12. *Land Records.*—The increase in the revised estimate compared with the budget estimate for the current year is due to anticipated larger expenditure mainly under the heads " District Charges " and " Cost of boundary marks recoverable from land holders. This increase is partly counterbalanced by the anticipated savings under the heads " Pot Hissa Measurement Operations " and " Recoverable City Survey Operations ", due to economy in expenditure and postponement of new city surveys. The increase in the next year's budget estimate compared with the budget and the revised estimates for the current year is due mainly to the provision for new expenditure on account of the administration of the Bombay Tenancy Act and the increased provision required under the head " Cost of boundary marks recoverable from land holders ".

13. *Assignments and Compensations.*—The increase in the revised estimate of the current year is due to the payment of past arrears. The next year's estimate is based on past actuals.

14. *Special Development Programme.*—It is proposed to provide 50 next year as an additional provision for the construction and repairs of chavdis.

VIII and 8, Provincial Excise.

Revenue.

Pages 15-18, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Country spirit	87,41	63,79	73,00	71,26
Country fermented liquor	44,16	37,68	41,00	40,98
Malt liquors	7	5	18	18
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	18,15	10,40	39,80	39,67
Receipts from commercial spirits including denatured spirits and medicated wines ..	3,87	3,47	3,40	3,50
Opium	15,26	15,06	15,53	15,51
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	2,22	2,20	2,30	2,10
Hemp and other drugs	12,04	9,97	11,38	11,21
Receipts from distilleries	19,35	16,24	19,61	20,66
Fines, confiscations and miscellaneous ..	2,22	1,36	4,35	3,80
Recoveries of overpayments	6	..	2	..
Collection of payments for services rendered ..	7	5	7	7
Total ..	2,04,88	1,60,27	2,10,64	2,08,94
Deduct—Refunds	—2,75	—2,94	—2,94	—2,85
Total ..	2,02,13	1,57,33	2,07,70	2,06,09

Expenditure.

Pages 72-81, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Superintendence	1,37	1,38	1,35	1,61
District charges	19,05	19,40	18,35	17,79
Distilleries	7,41	8,60	9,44	8,91
Departmental and commissioned shops ..	59	1,01	1,00	94
Cost of opium supplied to Provincial Excise Department	2,77	2,66	2,66	2,55
Purchase of ganja and other drugs ..	4	8	10	13
Compensations	5,31	5,53	5,60	5,36
Charges in England	12	2	2	2
Works	3	3	4	..
Total ..	36,69	38,71	38,56	37,31
Charged ..	*4,32*	*4,22*	*4,22*	*4,11*
Voted ..	32,37	34,49	34,34	33,20

Revenue.

15. *Country Spirits.*—The increase in the current year's revised estimate and the next year's budget estimate is due to increased consumption of country liquor and better bids realised and anticipated at the auctions.

16. *Country Fermented Liquor.*—The increase in the revised and the next year's budget estimates is due to higher bids realised and anticipated at the auctions and to increased consumption.

17. *Malt Liquors.*—The increase in the revised and the next year's budget estimates is due to larger imports of Indian-made beer owing to war conditions.

18. *Wines and Spirits.*—The increase in the revised and the next year's budget estimates is due mainly to the removal of restrictions on foreign liquor in the prohibition areas. The current year's revised estimate also takes into account the recovery of two months' assessment earlier than usual owing to the introduction of the new system of recovering assessment on sales monthly instead of quarterly in arrears in Bombay.

19. *Opium.*—The increase in the revised and in the next year's budget estimates is due to increased consumption in dry and prohibition areas.

20. *Hemp and other Drugs.*—The increase in the revised and the next year's budget estimates is due to increased consumption in dry and prohibition areas.

21. *Receipts from Distilleries.*—The increase in the revised and the next year's budget estimates is due to increased consumption of country spirits and Indian made foreign liquor manufactured at the Nasik Distillery.

22. *Fines, Confiscations and Miscellaneous.*—The receipts under this head are of a fluctuating nature. The increase mainly falls under "Miscellaneous" and is due to increased sales of country liquor and hemp drugs at departmental shops in the Kaira and West Khandesh Districts and in the prohibition areas.

Expenditure.

23. *Superintendence.*—The increase in the next year's budget is due to the provision made for the leave salary of the Commissioner of Excise.

24. *District Charges.*—This head includes the expenditure on the excise staff in the Province. The decrease in the revised and the next year's budget estimates is due mainly to the abandonment of the prohibition propaganda work in dry and prohibition areas.

25. *Distilleries.*—The increase in the revised and the next year's budget estimates compared with the current year's budget is due mainly to increased expenditure under contingencies of the Nasik and Dhadgaon Distilleries due to manufacture of larger stocks of country spirits and Indian-made foreign liquor.

26. *Departmental and Commissioned Shops.*—The decrease in the next year's estimate is due to the anticipated fall in the expenditure under contingencies.

27. *Excise Compensations.*—The increase in the revised estimate of the current year is due mainly to higher surplus compensation payable to certain states in terms of the agreements entered with them. The next year's estimate is based on normal requirements.

IX and 9, Stamps.

Revenue.

Pages 19-20, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Non-Judicial.				
Stamp duties on bills of exchange and other commercial documents	20,69	18,95	21,90	19,00
Sale of other non-judicial stamps	54,67	54,40	55,40	49,40
Duty on impressing documents	3,14	3,13	4,21	3,10
Fines and Penalties	41	20	28	25
Miscellaneous	60	43	42	45
Deduct—Refunds	—69	—71	—71	—70
	78,82	76,40	81,50	71,50
B—Judicial.				
Court fees realized in stamps other than probate duty	60,80	58,00	52,50	52,71
Probate duty	..	..	6,78	6,00
Fines and penalties	..	3	3	3
Miscellaneous	..	1	1	1
Deduct—Refunds	—69	—64	—66	—75
	60,11	57,40	58,66	58,00
Total ..	1,38,93	1,33,80	1,40,16	1,29,50

Expenditure.

Pages 82-83, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
A—Non-Judicial				
Superintendence	38	33	33	34
Charges for the sale of stamps	62	64	66	62
Cost of Stamps supplied from Central Stamp Stores	24	21	23	24
	1,24	1,18	1,22	1,20
B—Judicial				
Superintendence	29	33	33	33
Charges for the sale of stamps	34	35	36	34
Cost of Stamps supplied from Central Stamp Stores	8	8	8	8
	71	76	77	75
Total—Voted ..	1,95	1,94	1,99	1,95

Revenue.

28. *A—Non-Judicial.*—The increase of 5,10 in the current year's revised estimate, compared with the budget estimate, is due to higher receipts expected under "Share transfers stamps", "Unstamped documents" and "Duty on documents voluntarily brought for adjudication". The next year's estimate is based on the average annual income for the last three years after making a small allowance for the possible disturbing effect of the war.

29. *B—Judicial.*—The current year's revised estimate which shows an increase of 1,26, as compared with the budget estimate, is based on the progress of current actuals.

Expenditure.

30. The increase of 5 in the revised estimate, over the budget estimate, is due to requisition of hundi papers of revised values and the enhanced cost of manufacturing stamps.

мо-ц Вк Н 1499—3

X and 10, Forest.

Revenue.

Pages 21–22, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Timber and other produce removed from the forests by Government agency.	8,26	9,26	9,50	9,80
Timber and other produce removed from the forests by consumers or purchasers.	27,60	28,50	30,67	28,50
Drift and waif wood and confiscated forest produce.	2	2	2	2
Revenue from forests not managed by Government.	15	11	14	13
Miscellaneous	2,80	2,93	2,98	2,95
Total ..	38,83	40,82	43,31	41,40
Deduct—Refunds	—22	—12	—29	—15
Total ..	38,61	40,70	43,02	41,25

Expenditure.

Pages 84–88, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
General Direction	91	77	79	76
Conservancy and works	6,48	6,83	7,57	7,22
Establishments	17,56	18,46	18,10	18,52
Interest on capital outlay	33	33	33	33
Charges in England	1,01	59	79	66
Loss or gain by exchange	1			
Total ..	26,30	26,98	27,58	27,49
Charged ..	*3,74*	*3,92*	*3,87*	*3,95*
Voted ..	22,56	23,06	23,71	23,54

Revenue.

31. *Timber and other produce removed from the forests by Government Agency.*—The increase in the revised estimate, compared with the current year's budget estimate, is due mainly to the supply of timber, ballies, bamboos, etc., to the Supply Department of the Government of India. The further increase in the ensuing year's budget estimate, compared with the current year's revised estimate, is due to the departmental working of the thinning coupes in the Panch Mahals Division, to the anticipated increase in the number of teak sleepers to be supplied to the M. & S. M. Railway and to the larger output anticipated from the Gund High Forest compartment and the Nagzari area in the Southern Circle.

32. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to better prices realized for "malki" and "gurcharan" coupes and compartments in the Northern and Southern Circles and to the extraction of more timber, fuel, etc., from trees uprooted by the cyclone of 16th October 1940.

33. *Miscellaneous.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to (*i*) larger recoveries of fines from contractors for breaches of contract conditions and (*ii*) the adjustment of leave and pension contributions recoverable from the Bombay Municipality on account of the management of the Tulshi forests.

34. *Refunds.*—The increase in the revised estimate, compared with the current year's budget estimate, is due mainly to the refund of coupe prices in the North Thana Division on account of damage by the cyclone of 16th October 1940.

Expenditure.

35. *Conservancy and works.*—The increase in the revised estimate, compared with the current year's budget estimate, is due to (*i*) the supply of timber, ballies, bamboos, etc., to the Supply Department of the Government of India, (*ii*) the departmental working of coupes in the Panch Mahals Division, (*iii*) the extraction of material from seed plot area in West Division, Kanara, and (*iv*) the marking and exploitation of trees uprooted by the cyclone of 16th October 1940. The next year's budget estimate is based on past actuals and includes provision for new items of expenditure.

36. *Establishments.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due mainly to the deputation of one officer to the Royal Navy and another to the Government of India. The ensuing year's budget estimate shows an increase, compared with the current year's revised estimate, due mainly to (*i*) the inclusion of provision for the pay of officers promoted to classes I and II, owing to the revision of the Gazetted cadre, and (*ii*) a smaller number of officers going on leave out of India next year.

37. *Charges in England.*—The increase in the revised estimate as compared with the current year's budget estimate is due mainly to the grant of extension of leave to certain officers by the High Commissioner for India. The decrease in the ensuing year's budget estimate, compared with the revised estimate of the current year, is due to smaller number of officers proceeding on leave out of India next year.

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XI and 11, Registration.

Revenue.

Page 23, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Fees for registering documents	13,38	13,58	14,44	14,08
Fees for copies of registered documents ..	30	30	30	31
Miscellaneous	16	13	13	13
Total ..	13,84	14,01	14,87	14,52
Deduct—Refunds ..	—7	—3	—4	—4
Total ..	13,77	13,98	14,83	14,48

Expenditure.

Pages 89-90, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Superintendence	33	33	33	33
District charges	4,96	4,94	5,09	5,05
Total—Voted ..	5,29	5,27	5,42	5,38

Revenue.

38. *Fees for registering documents.*—The increase of 86 in the revised estimate over the budget is based on the progress of current actuals. The next year's estimate is based on past actuals.

Expenditure.

39. *District charges.*—The increase in the revised estimate, compared with the budget, is due to additional expenditure on stores, films, etc., on account of the rise in prices and enhanced postal rates, to the grant of overtime allowance to the Manager, Government Photo Registry and his staff, payment of water allowance for some of the Sub-Registrars and their clerks, and commission charges of the Revenue Aval Karkun at Mokhada. This is partially set off by savings mainly due to the conversion of certain posts from higher to lower grades in the Sub-Registrars' cadre in the Marathi Division. The increase in the next year's provision, compared with the budget estimate for the current year, is due to higher provision for stores for the Photo-Registry due to higher prices.

XII and 12, Receipts and Expenditure under Motor Vehicles Acts.

Revenue.

Page 24, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Receipts under the Indian Motor Vehicles Act..	4,00	3,30	5,09	4,00
Subvention from Central Road Fund ..	..	84	84	..
Receipts under the Provincial Motor Vehicles Taxation Act.	38,05	40,00	41,50	39,00
Fees and other receipts (Indian Motor Vehicles Act).	19	20	55	20
Total ..	42,24	44,34	47,98	43,20
Refunds	—46	—41	—45	—46
Total ..	41,78	43,93	47,53	42,74

Expenditure.

Pages 91–95, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Charges of Collection	1,40	67	87	73
Inspection of Motor Vehicles	1,19	3,36	3,98	2,78
Compensation to local bodies, etc.	7,01	6,98	7,00	7,00
Transfer to Provincial Road Fund.. ..	8,14	12,31	13,33	11,11
Other Charges	..	..	..	1
Charges in England	..	..	13	14
Total ..	17,74	23,32	25,31	21,77
Charged ..	*15,18*	*19,95*	*21,02*	*18,75*
Voted ..	2,56	3,37	4,29	3,02

Revenue.

40. *Receipts under the Indian Motor Vehicles Act.*—The increase in the revised estimate over the budget estimate of the current year is due to higher receipts being anticipated now under the new rules under Indian Motor Vehicles Act on the basis of actuals for eight months. The next year's estimate is placed at a lower figure in order to allow for the disturbing effects of war conditions.

41. *Subvention from Central Road Fund.*—The amount of 84 in the current year's budget and the revised estimate is on account of grant from the Central Road Fund for the purchase of weigh-bridges.

42. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate over the current year's budget is on account of the payment of arrears of 3,75, due in March 1940 having been paid in the current year counterbalanced by a small decrease in tax receipts due to war conditions. The next year's estimate represents the normal receipts after making some allowance for the effects of war.

43. *Fees and other receipts.*—The increase in the revised estimate over the current year's budget is due to the fact that all motor vehicles were required to be registered afresh under the new Act and the cost of new number plates was recovered in each case.

Expenditure.

44. *Charges of Collection.*—The estimate under this minor head represents a fixed proportion of charges of the Motor Vehicles Department recorded in the first instance under the minor head " Inspection of Motor Vehicles ".

45. *Inspection of Motor Vehicles.*—The increase in the revised estimate over the current year's budget is mainly due to the appointments of an Assistant Executive Officer, Additional Inspectors and temporary staff and on account of expenditure on new number plates as all motor vehicles had to be registered afresh under the new Act ; the cost of the plates being recovered from the owners of the motor vehicles in each case and credited to a receipt head. The decrease in the next year's estimate is due to absence of provision for the purchase of weigh-bridges and less expenditure on number plates.

46. *Compensation to Local Bodies.*—Provision is made under this head for the payment of compensation to local bodies for abolition of tolls under Section 9 (*1*) of the Bombay Motor Vehicles Tax Act, 1935.

47. *Transfer to Provincial Road Fund.*—Provision on account of the amount transferred to the Provincial Road Fund under Section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, is made under this head. It depends upon the receipts under the Act and the cost of collection of the tax. The details of the transfer are as shown below :—

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
	Rs.	Rs.	Rs.	Rs.
Total Receipts under the Act	38,04,808	40,00,000	41,50,000	39,00,000
Deduct—				
Refunds	—45,554	—40,000	—43,000	—45,000
Cost of collection in India	—1,40,429	—66,900	—87,000	—70,000
Cost of collection in England	—420	..	—1,000	—1,400
Overhead charges	—1,43,000	—5,000	—29,000	—15,900
Lump amount mentioned in Section 9 (*3*) of the Act.	—26,57,000	—26,57,000	—26,57,000	—26,57,000
Amount credited in excess in previous years owing to misclassification of receipts in treasury accounts.	—4,740	..	..	..
Rounding ..	..	—100	..	+300
Net receipts transferred to the Fund ..	8,13,665	12,31,000	13,33,000	11,11,000

48. *Charges in England.*—The revised and the next year's estimates are on account of sterling overseas pay of the officers of the Department.

XIII and 13, Other Taxes and Duties.

Revenue.

Page 25, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Taxes on luxuries including taxes on entertainments, amusements and gambling.	26,40	24,00	25,15	24,50
Receipts from Electricity Duty	31,31	33,00	33,00	33,00
Receipts from Tobacco Duties	23,95	24,16	24,30	24,00
Other items	1,12,37	1,23,00	1,33,40	1,09,50
Total ..	1,94,03	2,04,16	2,15,85	1,91,00

Expenditure.

Pages 96–99, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Collection Charges	1,65	2,33	2,34	2,28
Charges under the Electricity Acts ..	16	1,06	1,06	1,07
Charges in connection with Tobacco Duties ..	11,38	11,35	6,88	11,48
Total—Voted ..	13,19	14,74	10,28	14,83

Revenue.

49. *Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.*—Both the revised estimate for the current year and the budget estimate for the next year are based on the progress of current actuals which suggests that the current year's estimate was slightly low.

50. *Other Items.*—The increase in the revised estimate over the current year's budget is due to the recovery of arrears of the Urban Immovable Property Tax. The reduction in the next year's estimate, compared with the revised, is due to reduction in the rate of Urban Immovable Property Tax by $\frac{1}{5}$th with effect from 1st April 1941.

Expenditure.

51. *Charges in connection with Tobacco Duties.*—The decrease in the revised estimate, compared with the current year's budget, is due to an adjustment of overpayment made last year to the Bombay Municipality.

NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS.

52. Irrigation works are divided into two main categories (1) works for which capital accounts are kept and (2) works for which capital accounts are not kept. All irrigation works, for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, are included in the former category and those for which the maintenance of such accounts is unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put in the latter class. The important criterion in the case of a quasi-commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

53. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

54. The initial expenditure on the construction of an irrigation project for which capital account is kept is charged to the capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

55. The capital invested on the work includes (1) direct charges, i.e., cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, i.e., capitalised value of abatement of revenue from land occupied by works and audit charges, and (3) all arrears of simple interest, if any, i.e., balance of total interest over net revenue. This capital cost is commonly known as " sum-at-charge ".

56. As soon as a work begins to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue of the work.

57. If the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested i.e., sum-at charge, at 4 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive ", otherwise it is treated as " Unproductive ". If any work for which a capital account is kept which is classed as productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class. The same principle would apply to all extensions and improvements of an existing work.

58. The capital expenditure on irrigation works is booked in the accounts under one major head, viz., " 68, Construction of Irrigation, Navigation, Embankment and Drainage Works ". Funds for these works may be provided from ordinary revenues, Famine Fund or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 68 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 68 ", and the amounts thus deducted from this head are booked, without details of works under the major head " 19-A—Financed from Famine Relief Fund " and " B—Financed from ordinary Revenues " according to the source from which funds are provided. The net total of the major head " 68 ", after the

deductions referred to above have been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

59. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue accounts of those works under a separate Revenue head " XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept ", the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 68 " mentioned above.

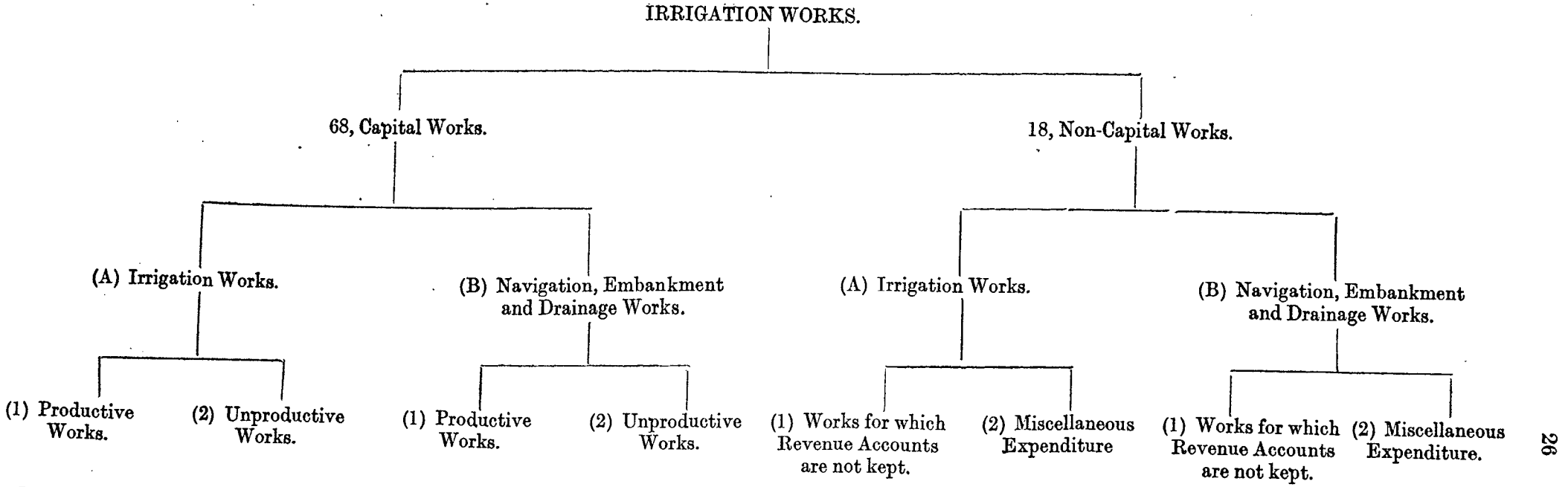
60. In the budget estimates of revenue for Irrigation Works under the abovementioned head " XVII ", the working expenses and maintenance charges of capital works are shown by a *minus* entry under gross revenue in order to show the estimated Net revenue, as the essential matter financial is the net and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure, they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

61. There is one more *minus* entry to be made in the budget estimates of revenue under the head " XVII " before the net revenue is shown and that is " refunds of revenue ".

62. The interest on capital outlay is shown under the head " 17, Interest on works for which Capital Accounts are kept ".

63. With reference to the second division of irrigation works, viz., works for which capital accounts are not kept, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 18, Other Revenue Expenditure ". Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of quasi-commercial works, and therefore, they are shown under the expenditure head " 18 ". The only comparison here possible is that between the gross revenue (shown under revenue head " XVIII ") and the total expenditure of all kinds. In this division is also booked, under a separate sub-head " Miscellaneous expenditure ", all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programme may be financed from the Famine Relief Fund). The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 18 " mentioned above without reference to the source from which the funds are provided and it is necessary, therefore, as in the case of the major head " 68 " for capital works, to deduct at the foot of the account of the major head " 18 " a lump sum showing the amount financed from the Famine Relief Fund, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 18 (1)—Other Revenue Expenditure financed from Famine Fund ".

The revenues earned by this class of works is shown under the Revenue head " XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works.


IRRIGATION WORKS.
68, Capital Works.
18, Non-Capital Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(A) Irrigation Works.
(B) Navigation, Embankment and Drainage Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Productive Works.
(2) Unproductive Works.
(1) Works for which Revenue Accounts are not kept.
(2) Miscellaneous Expenditure
(1) Works for which Revenue Accounts are not kept.
(2) Miscellaneous Expenditure.

Definitions 1.—"*Capital Works*" are works for which capital and revenue accounts are kept on a quasi-commercial basis. The capital expenditure is accounted for under the head "68". Revenue realised from them is credited to the head "XVII".

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

64. Cultivation in this Province depends chiefly upon rainfall, and advantage is taken of irrigation mainly for growing valuable crops (e.g., sugarcane) or to counteract the effects of drought. The larger irrigation schemes necessarily involve the construction of storage reservoirs on rivers for feeding the canals supplying water to the irrigated areas. The principal irrigation works are mentioned below.

Works in Operation.

65. *Lower Panjhra River Works, Kadwa River Works and Krishna Canals.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851–52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik District and the Krishna Canal in Satara District which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs, respectively.

66. *Mutha Canals.*—The Mutha Canals were constructed at a cost of about 65½ lakhs of rupees. This system consists of a large storage reservoir called Lake Fife, on the Mutha River at Khadakwasla near Poona, and two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874–75.

67. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank in the Sholapur District and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation in 1872–73 and 1873–74 respectively and about 13½ and 13¼ lakhs of rupees, respectively, have been spent on them.

68. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal in Poona District receives its supply partly from the Nira River and partly from the reservoir at Bhatgar (called Lake Whiting) on one of the tributaries of that river. It was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak Canal in Belgaum District is a small canal taking off direct from above a weir on the Ghataprabha River without a storage work. It was opened in 1884 and over Rs. 14½ lakhs have been spent on it.

69. *Girna Canal.*—The Girna Canal in Nasik District is fed from the Chankapur Tank. It was constructed at a cost of Rs. 20½ lakhs and was opened for irrigation in 1909.

70. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna River and pick-up weir at Nandur-Madhmeshwar on the Godavari from which take off the Right and Left Bank Canals. This project has cost about 106 lakhs of rupees and was brought into operation in 1912. The canals irrigate lands in Nasik and Ahmednagar Districts.

71. *Pravara River Works.*—The Pravara River Works system comprises (*i*) a storage reservoir, called Lake Arthur Hill, in Ahmednagar District on the Pravara River at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907. Work was commenced in 1908 and both the dam and the canals have been completed. The capital cost of the whole scheme including the dam, amounts to over Rs. 150½ lakhs. The masonry dam or the storage reservoir is 274 feet high above the river bed at its highest point and about 1,600 feet in length. It is one of the highest dams in the world.

72. In addition to the above schemes, there are many other small canals and tanks which collectively irrigate large areas of lands.

Works under Construction.

73. The project for remodelling the Nira Left Bank Canal is the only important scheme under construction at present. The scheme will enable the irrigation of an additional area of 19,000 acres. It is expected to be completed by the end of 1941–42.

74. The financial results of irrigation works for which capital accounts are kept for the triennium ending 1939–40 are shown in the accompanying statement.

STATEMENT SHOWING THE FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT, FOR THE TRIENNIUM ENDING 1939-40.

Statement showing the financial results of Irrigation Works for which

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Productive.											
		1937–38..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,062	2,062
1	Gadikeri Tank	1938–39..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,344	2,344
		1939–40..	1882–83..	1881–82..	16,363	555	16,918	..	16,918	..	2,110	2,110
		1937–38..	1882–83..	1881–82..	30,185	3,319	33,504	154	33,658	49	1,843	1,892
2	Mavinkop Tank.	1938–39..	1882–83..	1881–82..	30,185	3,319	33,504	331	33,835	54	1,662	1,716
		1939–40..	1882–83..	1881–82..	30,185	3,319	33,504	..	33,504	81	2,289	2,370
		1937–38..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	41,010	13,81,396	1,53,095	..	1,53,095
3	Ekruk Tank..	1938–39..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,26,816	..	1,26,816
		1939–40..	1872–73..	1890–91..	12,28,117	1,12,269	13,40,386	..	13,40,386	1,62,239	..	1,62,939
		1937–38..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	5,372	6,081	11,453
4	Shahada Channel.	1938–39..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	7,143	6,081	13,224
		1939–40..	1922–23..	1921–22..	1,00,739	6,808	1,07,547	..	1,07,547	4,967	5,473	10,440
	Unproductive.											
		1937–38..	1869–70..	1877–78..	40,812	4,778	45,590	1,30,167	1,75,757	1,337	..	1,337
5	Kasurdi Tank	1938–39..	1869–70	1877–78..	40,812	4,778	45,590	1,31,582	1,77,172	1,028	..	1,028
		1939–40..	1869–70..	1877–78..	40,812	4,778	45,590	1,32,373	1,77,963	1,193	..	1,193
		1937–38..	1870–71..	1882–83..	53,803	3,639	57,442	1,23,558	1,81,000	2,769	..	2,769
6	Chikhli Canal.	1938–39..	1870–71..	1882–83..	53,803	3,639	57,442	1,24,638	1,82,080	1,974	..	1,974
		1939–40..	1870–71..	1882–83..	53,803	3,639	57,442	1,26,298	1,83,740	2,265	..	2,265
		1937–38..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,65,322	26,84,051	1,04,575	755	1,05,330
7	Hathmati and Khari Cut Canals.	1938–39..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	13,89,422	27,08,151	53,834	1,371	55,205
		1939–40..	1873–74..	1883–84..	12,43,648	75,081	13,18,729	14,54,542	27,73,271	10,532	156	10,688
		1937–38..	1880–81..	1884–85..	60,847	3,133	63,980	1,60,913	2,24,910	1,090	916	2,006
8	Dambal Tank.	1938–39..	1880–81..	1884–85..	60,847	3,133	63,980	1,83,319	2,47,299	1,674	916	2,590
		1939–40..	1880–81..	1884–85..	60,847	3,133	63,980	1,84,158	2,48,138	860	824	1,684
		1937–38..	1884–85..	1885–86..	78,354	3,038	81,392	1,85,282	2,66,674	789	..	789
9	Medleri Tank.	1938–39..	1884–85..	1885–86..	78,354	3,038	81,392	1,87,613	2,69,005	707	..	707
		1939–40..	1884–85..	1885–86..	78,354	3,038	81,392	1,90,398	2,71,790	505	..	505

*Interest is calculated as follows :—
1937–38 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17 and at 4·90 per cent. on
1938–39 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17, at 4·9 per cent. on the
1939–40 : At the average rate of 3·3252 per cent. on the Capital outlay to end of 1916–17, at 4·9 per cent. on the

capital accounts are kept, for the triennium ending 1939-40.

Working expenses and maintenance during the year.	Net revenue during the year.	*Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
336	1,726	544	1,182	....	10·20	4	418	304
364	1,980	544	1,436	....	11·70	4	418	418
582	1,528	544	984	....	9·03	4	418	413
1,742	150	1,004	....	854	0·45	4	617	490
889	827	1,004	....	177	2·44	4	617	483
258	2,112	1,004	1,108	....	6·30	4	617	608
18,101	1,34,994	40,837	94,157	....	9·77	4	16,941	4,217
17,980	1,08,836	40,837	67,999	....	8·12	4	16,941	4,296
23,261	1,38,978	40,837	98,141	....	10·37	4	16,941	4,603
7,095	4,358	3,976	382	....	4·05	5	2,400	1,981
5,950	7,274	3,976	3,298	....	6·76	5	2,400	1,880
6,848	3,592	3,976	....	384	3·34	5	2,400	1,940
1,027	310	1,357	....	1,047	0·48	4	150	22
1,086	—58	1,357	....	1,415	....	4	150	64
627	566	1,357	....	791	0·32	4	150	23
1,266	1,503	1,789	....	286	0·63	4	1,478	279
1,265	709	1,789	....	1,080	0·39	4	1,478	318
2,136	129	1,789	....	1,660	0·07	4	1,478	332
37,915	67,415	41,396	26,019	....	2·51	4	24,000	19,983
37,909	17,296	41,396	....	24,100	0·63	4	24,000	5,521
34,412	—23,724	41,396	....	65,120	....	4	24,000	1,141
9,462	—7,456	2,023	....	9,479	....	4	1,000	475
22,956	—20,366	2,023	....	22,389	....	4	1,000	147
500	1,184	2,023	....	839	0·48	4	1,000	345
648	141	2,605	....	2,464	0·05	4	600	46
433	274	2,605	....	2,331	0·10	4	600	39
685	—180	2,605	....	2,785	....	4	600	32

the subsequent outlay.
Capital outlay incurred from 1917–18 to 1936–37 and at 3·5 per cent. on the Capital outlay incurred in 1937–38 and 1938–39.
Capital outlay incurred from 1917–18 to 1936–37 and at 3·5 per cent. on the Capital outlay incurred from 1937–38 to 1939–40.

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts.)	Date of completion of work.	Direct charges, i.e. Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e. Capitalisation, Leave and Pension and Audit and Accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
10	Hartala Tank.	1937–38..	1872–73..	1886–87..	47,948	25,434	73,382	95,249	1,68,631	225	..	225
		1938–39..	1872–73..	1886–87..	47,948	25,434	73,382	97,140	1,70,522	392	..	392
		1939–40..	1872–73..	1886–87..	47,948	25,434	73,382	99,173	1,72,555	477	..	477
11	Mhaswa Tank.	1937–38..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,95,443	4,34,399	2,276	..	2,276
		1938–39..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,97,619	4,36,575	3,164	..	3,164
		1939–40..	1877–78..	1886–87..	1,28,781	10,175	1,38,956	2,99,838	4,38,794	3,247	..	3,247
12	Madag Tank..	1937–38..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,03,302	5,70,900	5,859	..	5,859
		1938–39..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,10,416	5,78,014	2,379	..	2,379
		1939–40..	1866–67..	1888–89..	1,61,248	6,350	1,67,598	4,18,092	5,85,690	1,778	..	1,778
13	Asundi Tank	1937–38..	1884–85..	1889–90..	60,741	14,254	74,995	1,26,582	2,01,577	96	710	806
		1938–39..	1884–85..	1889–90..	60,741	14,254	74,995	1,26,878	2,01,873	1,612	710	2,322
		1939–40..	1884–85..	1889–90..	60,741	14,254	74,995	1,28,936	2,03,931	84	663	747
14	Muchkundi Tank.	1937–38..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	2,99,431	4,58,138	749	..	749
		1938–39..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,04,807	4,63,514	527	..	527
		1939–40..	1884–85..	1890–91..	1,40,217	18,490	1,58,707	3,10,432	4,69,139	314	..	314
15	Bhadalwadi Tank.	1937–38..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,91,572	6,18,994	4,884	..	4,884
		1938–39..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	3,97,906	6,25,328	4,084	..	4,084
		1939–40..	1881–82..	1890–91..	2,13,115	14,307	2,27,422	4,02,021	6,29,443	5,615	..	5,615
16	Bhatodi Tank.	1937–38..	1871–72..	1891–92..	3,52,587	27,022	3,79,609	8,04,798	11,84,407	3,816	1,435	5,251
		1938–39..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,13,542	11,92,778	4,065	1,570	5,635
		1939–40..	1871–72..	1891–92..	3,52,214	27,022	3,79,236	8,21,823	12,01,059	4,469	1,795	6,264
17	Koregaon Tank.	1937–38..	1868–69..	1891–92..	37,923	1,266	39,189	1,08,086	1,47,275	165	..	165
		1938–39..	1868–69..	1891–92..	37,923	1,266	39,180	1,09,398	1,48,587	1,914	..	1,914
		1939–40..	1868–69..	1891–92..	37,923	1,266	39,189	1,09,933	1,49,122	2,729	..	2,729
18	Krishna Canal.	1937–38..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	3,95,119	13,44,926	39,304	..	39,304
		1938–39..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,08,453	13,58,260	49,893	..	49,893
		1939–40..	1869–70..	1891–92..	8,98,163	51,644	9,49,807	4,37,406	13,87,213	28,209	..	28,209
19	Upper Man River Works.	1937–38..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,06,981	14,46,267	4,799	..	4,799
		1938–39..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,20,604	14,59,890	5,237	..	5,237
		1939–40..	1872–73..	1891–92..	4,15,835	23,451	4,39,286	10,42,971	14,82,257	3,716	..	3,716

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
899	—674	1,594	....	2,268	....	4	415	....
689	—297	1,594	....	1,891	....	4	415	24
916	—439	1,594	....	2,033	....	4	415	42
1,350	926	4,282	....	3,356	0·21	4	1,700	218
1,058	2,106	4,282	....	2,176	0·48	4	1,700	446
1,184	2,063	4,282	....	2,219	0·47	4	1,700	550
5,448	411	5,362	....	4,951	0·07	4	1,345	520
4,131	—1,752	5,362	....	7,114	....	4	1,345	390
4,092	—2,314	5,362	....	7,676	....	4	1,345	374
786	20	2,020	....	2,000	0·01	4	1,011	283
598	1,724	2,020	....	296	0·85	4	1,011	214
785	—38	2,020	....	2,058	....	4	1,011	362
1,410	—661	4,663	....	5,324	....	4	750	15
1,255	—728	4,663	....	5,391	....	4	750	9
1,276	—962	4,663	....	5,625	....	4	750	8
3,489	1,395	7,087	....	5,692	0·22	4	2,000	1,470
3,331	753	7,087	....	6,334	0·12	4	2,000	1,249
2,640	2,975	7,087	....	4,112	0·47	4	2,000	1,162
2,832	2,419	11,722	....	9,303	0·20	4	12,124	584
2,664	2,971	11,715	....	8,744	0·25	4	12,124	663
2,836	3,428	11,709	....	8,281	0·28	4	12,124	699
1,963	—1,798	1,261	....	3,059	....	4	1,050	354
1,965	—51	1,261	....	1,312	....	4	1,050	504
2,003	726	1,261	....	535	0·49	4	1,050	583
42,540	—3,236	29,948	....	33,184	....	4	12,320	4,339
33,279	16,614	29,948	....	13,314	1·22	4	12,320	5,516
27,214	995	29,948	....	28,953	0·07	4	12,320	5,128
4,650	149	13,827	....	13,678	0·01	4	2,080	1,076
5,033	204	13,827	....	13,623	0·01	4	2,080	837
12,256	—8,540	13,827	....	22,367	....	4	2,080	1,088

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Account.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
		1937-38 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,69,113	13,65,443	5,046	..	5,046
20	Maini Tank ..	1938-39 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,81,951	13,78,281	7,053	..	7,053
		1939-40 ..	1875-76..	1891-92..	4,70,538	25,792	4,96,330	8,95,874	13,92,204	5,996	..	5,996
		1937-38 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	13,80,034	22,21,742	27,946	..	27,946
21	Ashti Tank ..	1938-39 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,03,656	22,45,364	11,457	..	11,457
		1939-40 ..	1881-82..	1892-93..	7,62,493	79,215	8,41,708	14,22,297	22,64,005	17,501	..	17,501
		1937-38 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,273	1,25,084	2,816	..	2,816
22	Rewari Canal ..	1938-39 ..	1865-66..	1892-93..	56,771	3,040	59,811	65,076	1,24,887	3,895	..	3,895
		1939-40 ..	1865-66..	1892-93..	56,771	3,040	59,811	64,563	1,24,374	5,071	..	5,071
		1937-38 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,30,912	6,55,480	3,493	..	3,493
23	Shirsuphal Tank.	1938-39 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,37,006	6,61,574	4,300	..	4,300
		1939-40 ..	1879-80..	1892-93..	2,12,199	12,369	2,24,568	4,40,855	6,65,423	5,856	..	5,856
		1937-38 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,36,970	9,05,591	14,554	7,799	22,353
24	Lower Panjhra River Works.	1938-39 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,30,151	8,98,772	17,425	9,021	26,446
		1939-40 ..	1851-52..	1894-95..	4,45,382	23,239	4,68,621	4,24,575	8,93,196	16,601	8,266	24,867
		1937-38 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,13,202	22,94,710	24,772	..	24,772
25	Yerla River Irrigation Works.	1938-39 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,29,085	23,10,593	18,094	..	18,094
		1939-40 ..	1869-70..	1895-96..	7,35,672	45,836	7,81,508	15,43,595	23,25,103	20,829	..	20,829
		1937-38 ..	1889-90..	1895-96..	2,08,007	6,988	2,14,995	3,19,735	5,34,730	3,399	..	3,399
26	Parsul Tank..	1938-39 ..	1839-40..	1895-96..	2,08,007	6,988	2,14,995	3,26,270	5,41,265	1,825	..	1,825
		1939-40 ..	1839-40..	1895-96..	2,08,007	6,988	2,14,995	3,33,374	5,48,369	2,489	..	2,489
		1937-38 ..	1874-75..	1896-97..	67,02,667	2,98,436	70,01,103	32,91,144	1,02,92,247	3,25,570	73	3,25,643
27	Mutha Canal including Matoba Tank.	1938-39 ..	1874-75..	1896-97..	67,15,938	2,98,524	70,14,462	33,22,744	1,03,37,206	3,01,166	73	3,01,239
		1939-40 ..	1874-75..	1896-97..	67,24,170	2,98,580	70,22,750	33,11,793	1,03,34,543	3,39,609	66	3,39,675
		1937-38 ..	1884-85..	1896-97..	13,83,132	83,541	14,66,673	4,33,896	19,00,569	68,497	..	68,497
28	Gokak Canal First Section and Storage Works.	1938-39 ..	1884-85..	1896-97..	13,88,302	83,581	14,71,883	4,27,256	18,99,139	71,838	..	71,838
		1939-40 ..	1884-85..	1896-97..	13,88,591	83,583	14,72,174	4,29,126	19,01,300	64,435	..	64,435

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,033	1,013	15,779	....	14,766	0·07	4	4,625	1,509
4,112	2,941	15,779	....	12,838	0·21	4	4,625	1,121
4,140	1,856	15,779	....	13,923	0·13	4	4,625	1,403
10,185	17,761	25,441	....	7,680	0·80	4	11,780	3,751
9,638	1,819	25,441	....	23,622	0·08	4	11,780	2,865
10,701	6,800	25,441	....	18,641	0·30	4	11,780	3,069
2,168	648	1,888	....	1,240	0·52	4	1,920	606
1,810	2,085	1,888	197	....	1·67	4	1,920	732
2,670	2,401	1,888	513	....	1·93	4	1,920	601
2,974	519	7,056	....	6,537	0·08	4	1,800	807
3,338	962	7,056	....	6,094	0·15	4	1,800	1,068
2,649	3,207	7,056	....	3,849	0·48	4	1,800	1,336
3,617	18,736	14,810	3,926	....	2·07	4	12,627	2,327
4,817	21,629	14,810	6,819	....	2·41	4	12,627	2,394
4,481	20,386	14,810	5,576	....	2·28	4	12,627	2,486
10,692	14,080	24,716	....	10,636	1·61	4	5,480	3,359
9,261	8,833	24,716	....	15,883	0·38	4	5,480	3,475
10,623	10,206	24,716	....	14,510	0·44	4	5,480	4,029
1,351	2,048	6,917	....	4,869	0·38	4	1,000	636
1,443	382	6,917	....	6,535	0·07	4	1,000	1,055
2,676	—187	6,917	....	7,104	....	4	1,000	923
1,02,916	2,22,727	2,29,244	....	6,517	2·16	4	20,050	17,491 29
1,03,010	1,98,229	2,29,829	....	31,600	1·92	4	20,050	11,791 29
98,522	2,41,153	2,30,205	10,948	....	2·33	4	20,050	16,211 29
12,453	56,044	47,274	8,770	....	2·95	4	17,627	10,162
17,834	54,004	47,364	6,640	....	2·84	4	17,627	9,616
18,845	45,590	47,460	....	1,870	2·40	4	17,627	9,904

Serial No.	Name of work.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand Total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
29	Mhaswad Tank.	1937-38 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	31,55,418	52,51,434	19,745	..	19,745
		1938-39 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	32,09,550	53,05,566	32,313	..	32,313
		1939-40 ..	1884-85..	1900-01..	20,05,553	90,463	20,96,016	32,53,944	53,49,960	42,504	..	42,504
30	Jamda Canal.	1937-38 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,55,460	39,06,820	9,901	..	9,901
		1938-39 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	28,92,929	39,44,289	10,243	..	10,243
		1939-40 ..	1870-71..	1901-02..	10,01,146	50,214	10,51,360	29,41,954	39,93,314	8,857	..	8,857
31	Pathri Tank..	1937-38 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	5,92,550	12,35,396	12,395	..	12,395
		1938-39 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,05,643	12,48,489	11,079	..	11,079
		1939-40 ..	1906-07..	1901-02..	6,27,825	15,021	6,42,846	6,19,236	12,62,082	10,975	..	10,975
32	Victoria Tank.	1937-38 ..	Under construction.	..	57,060	4,032	61,092	66,943	1,28,035	..	..	..
		1938-39 ..	Under construction.	..	56,519	4,032	60,551	68,874	1,29,425	..	..	..
		1939-40 ..	Under construction.	..	56,147	4,032	60,179	70,789	1,30,968	..	..	..
33	Budhihal Tank	1937-38 ..	Under construction.	..	4,97,453	18,486	5,15,939	5,47,727	10,63,666	..	..	..
		1938-39 ..	Under construction.	..	4,97,802	18,491	5,16,293	5,64,360	10,80,653	..	..	..
		1939-40 ..	Under construction.	..	4,98,161	18,496	5,16,657	5,81,005	10,97,662	..	..	..
34	Nira Left Bank Canal and Shetphal Tank.	1937-38 ..	1885-86..	1905-06..	1,40,08,455	4,96,326	1,45,04,781	16,04,244	1,61,09,025	5,14,372	..	5,14,372
		1938-39 ..	1885-86..	1905-06..	1,40,67,719	4,96,718	1,45,64,437	15,89,270	1,61,54,307	8,23,315	..	8,23,315
		1939-40 ..	1885-86..	1905-06..	1,41,19,365	4,97,072	1,46,16,437	16,38,785	1,62,55,222	7,53,972	..	7,53,972
35	Kadva River Works.	1937-38 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	16,78,118	27,13,994	44,906	594	45,500
		1938-39 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,15,332	27,51,208	29,794	594	30,388
		1939-40 ..	1868-69..	1907-08..	9,73,359	62,517	10,35,876	17,47,486	27,83,362	30,760	594	31,354
36	Wangroli Tank	1937-38 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,15,686	6,08,981	5,116	..	5,116
		1938-39 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,19,680	6,12,975	10,754	..	10,754
		1939-40 ..	1904-05..	1908-09..	2,42,512	50,783	2,93,295	3,30,078	6,23,373	3,977	..	3,977
37	Tranza-Nagrama Tanks.	1937-38 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,27,028	6,07,656	1,327	..	1,327
		1938-39 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,36,227	6,16,862	531	..	531
		1939-40 ..	1904-05..	1909-10..	2,38,032	42,603	2,80,635	3,45,796	6,26,431	105	..	105

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
12,812	6,933	66,688	....	59,755	0·13	4	24,800	11,515
19,757	12,556	66,688	....	54,132	0·24	4	24,800	1,682
20,210	22,294	66,688	....	44,394	0·42	4	24,800	1,979
14,790	—4,889	33,447	....	38,336	....	4	5,000	1,386
14,265	—4,022	33,447	....	37,469	....	4	5,000	1,029
24,435	—15,578	33,447	....	49,025	....	4	5,000	1,777
3,863	8,532	20,876	....	12,344	0·69	4	2,500	779
3,296	7,783	20,876	....	13,093	0·62	4	2,500	657
3,692	7,283	20,876	....	13,593	0·58	4	2,500	650
....	....	1,946	....	1,946	....	4	....	....
....	....	1,931	....	1,931	....	4	....	....
....	....	1,915	....	1,915	....	4	....	....
....	....	16,607	....	16,607	....	4	....	....
....	....	16,633	....	16,633	....	4	....	....
....	....	16,645	....	16,645	....	4	....	....
2,07,279	3,07,093	5,83,153	....	2,76,060	1·91	4	113,280	77,759
2,24,112	5,99,203	5,84,829	14,374	....	3·71	4	113,280	73,695
2,16,117	5,37,855	5,86,770	....	48,915	3·31	4	113,280	74,655
29,960	15,540	32,391	....	16,851	0·57	4	18,022	4,755
35,211	—4,823	32,391	....	37,214	....	4	18,022	3,694
31,117	237	32,391	....	32,154	0·01	4	18,022	4,130
6,405	—1,289	8,120	....	9,409	....	4	3,400	1,906
6,628	4,126	8,120	....	3,994	0·67	4	3,400	1,461
6,255	—2,278	8,120	....	10,398	....	4	3,400	702
1,794	—467	7,915	....	8,382	....	4	800	2
1,822	—1,291	7,915	....	9,206	....	4	800	11
1,759	—1,654	7,915	....	9,569	....	4	800	14

Serial No.	Name of Works.		Date when the system first came into operation (i.e., commencement of irrigation and opening of Revenue Accounts.	Date of completion of work.	Direct charges, i.e., works, establishment, Tools and Plant Suspense and Receipts on capital accounts.	Indirect charges, i.e., capitalisation, Leave and Pension and audit and accounts.	Grand total direct and indirect charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—contd.											
		1937–38 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	2,93,966	5,49,176	4,764	..	4,764
38	Savli Tank ..	1938–39 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	2,99,893	5,55,103	7,220	..	7,220
		1939–40 ..	1908–09..	1909–10..	2,34,179	21,031	2,55,210	3,08,818	5,64,028	3,878	..	3,878
		1937–38 ..	1909–10	1909–10	19,87,839	68,592	20,56,431	21,24,159	41,80,590	76,133	..	76,133
39	Chankapur Tank.	1938–39 ..	1909–10..	1909–10..	19,87,839	68,592	20,56,431	21,90,562	42,46,993	75,734	..	75,734
		1939–40 ..	1909–10..	1909–10..	19,87,839	68,592	20,56,431	22,56,488	43,12,919	73,377	..	73,377
		1937–38 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	3,07,677	4,91,706	2,134	1,018	3,152
40	Saiat Tank ..	1938–39 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	3,10,299	4,94,328	3,955	1,992	5,947
		1939–40 ..	1910–11..	1911–12..	1,58,452	25,577	1,84,029	3,17,196	5,01,225	1,109	205	1,314
		1937–38 ..	Under construction.	....	15,139	385	15,524	13,478	29,002	..	..	..
41	Suki River ..	1938–39 ..	Do. ..	....	15,139	385	15,524	13,981	29,505	..	..	..
		1939–40 ..	Do. ..	....	15,139	385	15,524	14,484	30,008	..	..	..
		1937–38 ..	1911–12..	1915–16..	1,00,83,017	5,03,217	1,05,86,234	55,76,139	1,61,62,373	5,29,843	..	5,29,843
42	Godavari Canals.	1938–39 ..	1911–12..	1915–16..	1,00,83,017	5,03,217	1,05,86,234	57,27,406	1,63,26,258	4,46,995	..	4,46,995
		1939–40 ..	1911–12..	1915–16..	1,00,99,633	5,03,328	1,06,02,961	58,65,128	1,64,68,089	4,68,642	..	4,68,642
		1937–38 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,19,385	2,35,846	30	..	30
43	Futelao Tank	1938–39 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,28,957	2,45,418	74	..	74
		1939–40 ..	1915–16..	1916–17..	1,07,356	9,105	1,16,461	1,34,241	2,50,702	250	..	250
		1937–38 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,33,025	2,30,857	1,653	—2,392	— 739
44	Dharma Canal	1938–39 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,42,370	2,40,202	2,373	—1,232	1,141
		1939–40 ..	1913–14..	1921–22..	95,509	2,323	97,832	1,50,240	2,48,072	3,382	—1,016	2,366
		1937–38 ..	Under construction.	....	98,859	4,650	1,03,509	81,105	1,84,614	..	..	..
45	Gokak Canal Survey.	1938–39 ..	Do. ..	....	98,859	4,650	1,03,509	85,949	1,89,458	..	..	..
		1939–40 ..	Do. ..	....	98,859	4,650	1,03,509	90,793	1,94,302	..	..	..
		1937–38 ..	1924–25..	1937–38..	4,02,10,250	10,88,670	4,12,98,920	3,25,43,805	7,38,42,725	4,09,661	..	4,09,661
46	Nira Right Bank Canal.	1938–39 ..	1924–25..	1937–38..	4,02,00,656	10,89,006	4,12,89,662	3,42,36,167	7,55,25,829	5,44,343	..	5,44,343
		1939–40 ..	1924–25..	1937–38..	4,01,36,540	10,89,065	4,12,25,605	3,56,95,508	7,69,21,113	5,81,766	..	5,81,766

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
5,214	—450	7,787	....	8,237	....	4	3,000	1,820
5,360	1,860	7,787	....	5,927	0·33	4	3,000	488
5,016	—1,138	7,787	....	8,925	....	4	3,000	730
46,873	29,260	68,411	....	39,151	0·70	4	8,500	10,348
73,726	2,008	68,411	....	66,403	0·05	4	8,500	8,919
70,892	2,485	68,411	....	65,926	0·06	4	8,500	10,280
3,116	36	5,269	....	5,233	0·01	4	2,000	591
3,300	2,647	5,269	....	2,622	0·54	4	2,000	610
2,942	—1,628	5,269	....	6,897	....	4	2,000	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
....	....	503	....	503	....	4	....	....
2,57,078	2,72,765	3,43,668	....	70,903	1·69	4	79,440	36,523
2,53,577	1,93,418	3,44,144	....	1,50,726	1·18	4	79,440	29,300
2,61,927	2,06,715	3,44,435	....	1,37,720	1·26	4	79,440	37,739
5,955	—5,925	3,570	....	9,495	....	4	800	108
6,076	—6,002	3,570	....	9,572	....	4	800	119
1,964	—1,714	3,570	....	5,284	....	4	800	266
1,845	—2,584	3,333	....	5,917	....	5	12,870	9,158
7,153	—6,012	3,333	....	9,345	....	5	12,870	9,079
6,903	—4,537	3,333	....	7,870	....	5	12,870	9,071
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
....	....	4,844	....	4,844	....	6	....	....
3,00,707	1,08,954	18,04,267	....	16,95,313	0·15	6	132,000	41,543
4,30,933	1,33,410	18,05,772	....	16,92,362	0·15	6	132,000	43,061
2,36,625	3,45,141	18,04,482	....	14,59,341	0·45	6	132,000	45,728

Serial No.	Name of work.		Date when the system first came into operation (i.e. commencement of irrigation and opening of Revenue Accounts).	Date of completion of work.	Direct charges, i.e., Works, Establishment, Tools and Plant, Suspense and Receipts on Capital Accounts.	Indirect charges, i.e., Capitalisation, Leave and Pension and Audit and Accounts.	Grand total, Direct and Indirect Charges.	Accumulated arrears of interest.	Total sum at charge.	Gross receipts during the year.		
										Direct receipts.	Portion of land revenue due to irrigation.	Total.
1	2		3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Unproductive—concld.											
47	Pravara River Works.	1937–38 ..	1909–10..	1926–27..	1,45,37,848	5,13,438	1,50,51,286	1,07,87,948	2,58,39,234	7,75,603	76	7,75,679
		1938–39 ..	1909–10..	1926–27..	1,45,48,766	5,13,708	1,50,62,474	1,11,98,438	2,62,60,912	4,79,471	76	4,79,547
		1939–40 ..	1909–10..	1926–27..	1,45,90,859	5,14,113	1,51,04,972	1,14,08,434	2,65,13,406	6,70,219	76	6,70,295
48	Gokak Canal, second section.	1937–38 ..	Work in abeyance	Work in abeyance	1,76,306	13,978	1,90,284	3,90,194	5,80,478	..	..	..
		1938–39 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	3,96,057	5,86,341	..	..	..
		1939–40 ..	Do. ..	Do. ..	1,76,306	13,978	1,90,284	4,01,920	5,92,204	..	..	..
	Total ..	1937–38 ..	..	..	10,36,42,436	40,64,880	10,77,07,316	7,81,87,313	18,58,94,629	32,14,925	20,970	32,35,895
		1938–39 ..	..	..	10,37,33,433	40,66,094	10,77,99,527	8,08,59,409	18,86,58,936	31,81,744	25,178	32,06,922
		1939–40 ..	..	..	10,37,75,647	40,67,003	10,78,42,650	8,31,96,769	19,10,39,419	33,65,440	21,501	33,86,941

Working expenses and maintenance during the year.	Net revenue during the year.	Interest during the year.	Net gain during the year.	Net loss during the year.	Percentage of net revenue on sum at charge.	Prescribed rate of interest as test of productivity.	Area irrigable at present.	Area irrigated during the year.
13	14	15	16	17	18	19	20	21
Rs.	Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.	Acres.	Acres.
4,35,480	3,40,199	5,93,025	....	2,52,826	1·32	6	57,000	44,509
2,98,881	1,82,666	5,93,697	....	4,11,031	0·70	6	57,000	39,770
2,85,667	3,84,628	5,94,624	....	2,09,996	1·45	6	57,000	57,703
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
....	....	5,863	....	5,863	....	6	....	....
16,26,519	16,09,376	41,62,105	....	25,52,729	0·87	....	622,720	320,035
16,80,195	15,26,727	41,67,113	....	26,40,386	0·81	....	622,720	270,679
14,55,339	19,31,602	41,69,444	....	22,37,842	1·01	....	622,720	304,889

XVII, Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Revenue.

75. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, viz., (*a*) direct receipts, and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and other canal produce (e.g., wood and grass), etc., while the latter head (*b*) represents the irrigation share of land revenue.

The working expenses of the works for which capital accounts are kept are deducted from the total receipts under the two heads mentioned above (which total receipts are termed " gross revenue ") in order to show the " net revenue " earned.

76. The figures of revenue for the years 1939–40 and 1940–41 and the budget estimate for the year 1941–42 are shown below :—

Pages 26–32, Civil Budget Estimates.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Direct receipts	33,43	32,77	37,35	35,45
Portion of land revenue due to irrigation ..	22	22	23	24
Gross Revenue ..	33,65	32,99	37,58	35,69
Deduct—Working expenses	—14,27	—12,70	—13,09	—13,43
Net Revenue ..	19,38	20,29	24,49	22,26

In comparison with the budget estimate of gross revenue for 1940–41, the revised estimate for that year and the budget estimate for 1941–42, show an increase which is due to the extended activities of the sugar factories.

The increase under " working expenses " in the current year's revised estimate and the budget estimate of the ensuing year, compared with the budget estimate of the current year, is due to the expenditure on certain works required in connection with the activities of sugar factories.

77. The provision for 1941–42 under the head XVII—Working Expenses has been distributed as under :—

Pages 28–32, Civil Budget Estimates.

——	Voted.	*Charged.*	Total.
Extension and Improvements	96	..	96
Repairs	6,00	..	6,00
Establishment—			
Ordinary on *pro-rata* basis	2,20	*50*	2,70
Special	2,88	..	2,88
Collection charges in the Civil Department in respect of direct receipts	53	..	53
Pensionary charges	20	*5*	25
Tools and Plant (Ordinary)	11	..	11
Total ..	12,88	*55*	13,43

For purposes of appropriation all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50, Civil Works ", *vide* " Note on the budget provision and final debit of expenditure on Public Works Department establishment and tools and plant charges " (pages 90–92). Accordingly, out of the total amount under the head " XVII " the provisions of 2,70 and 11 for ordinary establishment and tools and plant charges, respectively, have been included in the demand under the head " 50, Civil Works " and the residue, viz., 10,62 has been included in the demand for Irrigation Works.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Charged	*70*	*60*	*61*	*55*
Voted	13,57	12,10	12,48	12,88

XVIII, Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

Revenue.

Page 33, Civil Budget Estimates.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
	12,75	14,05	14,16	15,68

78. The next year's estimate has been framed on the basis of the average of the past three years' actuals and after taking into account 8,79 for transfer from the deposit account of the Special Development Fund for minor irrigation works provided for under the head " 18, Civil ".

17, Interest on Works for which Capital Accounts are kept.

Expenditure.

Page 100, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Interest on capital outlay on Irrigation Works—*Charged*	*41,69*	*41,76*	*41,73*	*41,84*

79. This is merely a *pro-forma* head to indicate the interest on cumulative capital outlay on irrigation expenditure incurred under " 68 ". The expenditure under this head is deducted from the expenditure under " 22, Interest " under which provision is made for interest charges on the consolidated debt including irrigation debt. For computing the interest on capital outlay on irrigation works the capital outlay is looked on as irreducible, unlike debt which is usually redeemable after a fixed term of years; capital outlay can only increase and never diminish, whereas debt may be completely repaid.

80. The revised estimate for 1940–41 and the budget estimate for 1941–42 have been framed as follows :—

—	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(1) Interest charges at 3·3252 per cent. on the capital outlay of 4,93,31 on Irrigation Major Works to the end of 1916–17 ..	16,40	16,40
(2) Interest charges at 4·90 per cent. on the capital outlay of 1,25,18 on Irrigation Major Works for the years 1917–18 to 1920–21	6,13	6,13
(3) Interest charges at 3·3252 per cent. on the capital outlay of 84,69 on Irrigation Minor Works now brought under " 68, Capital Works " to the end of 1916–17	2,81	2,81
(4) Interest charges at 4·90 per cent. on the capital outlay of 3,31,31 on Irrigation Works from 1917–18 to 1936–37 ..	16,24	16,24
(5) Interest charges at 3·5 per cent. on the capital outlay of 3,28 on Irrigation Works in 1937–38 to 1939–40	11	11
(6) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 2,53 on Irrigation Works in 1940–41 ..	4	....
(7) Interest charges at 3·5 per cent. on the estimated capital outlay of 2,53 on Irrigation Works in 1940–41	....	9
(8) Interest charges at 3·5 per cent. on *half* the estimated capital outlay of 3,17 on Irrigation Works in 1941–42	....	6
Total ..	41,73	41,84

The decrease of 3 in the current year's revised estimate compared with the budget estimate is due mainly to a smaller capital outlay in 1939–40 than expected.

18, Other Revenue Expenditure Financed from Ordinary Revenues (Public Works Department).

Expenditure.

Pages 101–102, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Gross expenditure	3,84	75	75	69
Deduct—Amount financed from the Famine Relief Fund	—1,23	..	..	..
Net amount charged to ordinary revenue ..	2,61	75	75	69
Charged ..	*14*	*2*	*1*	*1*
Voted ..	2,47	73	74	68

Expenditure.

81. In comparison with the budget estimate and the revised estimate of 1940–41, the budget estimate for the next year shows a decrease which is due to less expenditure under " other charges " for surveys, etc.

82. The budget estimate for 1941–42 has been distributed as under :—

—	Voted.	*Charged.*	Total.
Works	..	..	..
Extensions and Improvements	1	..	1
Other charges	..	..	..
Repairs	27	..	27
Establishment—			
Ordinary on *pro rata* basis	5	*1*	6
Special	28	..	28
Collection charges in the Civil Department in respect of direct receipts	2	..	2
Pensionary charges	1	..	1
Tools and Plant (Ordinary)	1	..	1
Grants-in-aid	3	..	3
Total ..	68	*1*	69

As explained in the last paragraph under the head " XVII ", all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50-Civil Works ". Out of the total amount of 69 the provisions of 6 and 1 for ordinary establishment and tools and plant charges, respectively, have therefore been included in the demand under the head " 50-Civil Works " and the residue, viz. 62 has been included in the Demand for Irrigation Works.

18, Other Revenue Expenditure financed from Ordinary Revenues—Irrigation Works—Civil.

Expenditure.

Pages 103-105, Civil Budget Estimates.

—	Account, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Grant for Minor Irrigation Works (including maintenance and repairs).	7,85	9,96	10,45	11,15
Deduct—Amount transferred from the Famine Relief Fund.	..	—1,90	—81	—1,51
Net ..	7,85	8,06	9,64	9,64
Charged ..	*27*	*35*	*34*	*32*
Voted ..	7,58	7,71	9,30	9,32

Expenditure.

83. The sanctioned estimate of 9,96 (gross) is made up of (*i*) 2,00 maintenance and repairs, (*ii*) 42 for establishment charges, (*iii*) 7,50 for works and establishment and tools and plant charges thereon, financed from the Special Development Fund and (*iv*) 4 for tools and plant charges on repairs carried out through the agency of the Public Works Department. Against this, the revised estimate of 10,45 shows an increase of 49 due mainly to more expenditure incurred on maintenance and repairs in the Northern and Southern Divisions than was anticipated. Ordinary repairs are carried out by the Revenue Department and repairs of a major character are carried out through the agency of the Public Works Department in order to ensure that all minor irrigation works are properly repaired and kept efficient.

84. The ensuing year's estimate of 11,15 (gross) is made up of—

(*a*) *Maintenance and Repairs*—

(1) Repairs to be carried out by the Revenue Department—	
Northern Division	20
Southern Division	8
(2) Repairs to be executed through the agency of the Public Works Department—	
(*i*) Provision for repairs—	
Northern Division	40
Central Division	60
Southern Division	72
(*ii*) Establishment and tools and plant charges on (*i*) ..	36
Total maintenance and repairs ..	2,36

(*b*) *Special Development Programme*—

(1) Works and special establishment	7,28
(2) Ordinary establishment and tools and plant charges ..	1,51
Total, Special Development Programme ..	8,79
Grand Total ..	11,15

In pursuance of the policy of spending substantial amounts for the construction of minor irrigation works, a provision of 6,00 was made this year for the works portion and is likely to be utilised fully. For the next year an amount of 7,28 has been provided of which 3,96 is meant for works in progress and 3,32 for new works.

18 (1), Other Revenue Expenditure financed from Famine Relief Fund.

Expenditure.

Page 106, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
18, Other Revenue Expenditure financed from Ordinary Revenue—				
(Public Works)	1,24	..	..	..
18, Other Revenue Expenditure financed from Ordinary Revenue—				
(Civil)	..	1,90	81	1,51
Total—Voted ..	1,24	1,90	81	1,51

85. This head shows the expenditure provided from the Famine Fund, on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "18, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Relief Fund is deducted in a lump sum at the foot of the account under that head. The amount thus deducted under the head "18" is booked, without details, under this major head. The reduction in the revised estimate, compared with the current year's budget estimate, is due to smaller amount available in the Famine Fund for financing non-capital irrigation works. An amount of 1,51 is expected to be available from the Famine Fund for financing irrigation works next year (cf. paragraph 211). This amount has been included in the demand for irrigation works.

19, Construction of Irrigation, Navigation, Embankment and Drainage Works.

Page 106, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Voted ..	..	1	1	1

86. See Note on the system of capital and non-capital accounts of irrigation works. The estimate for 1941–42 corresponds with the deduct entry under " 68-Construction of Irrigation, Navigation, Embankment and Drainage Works ". It is on account of the Victoria Tank in the Poona Irrigation and Research Division.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

XX and 22, Interest.

Revenue.

Page 34, Civil Budget Estimates.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(1) Interest on loans to Presidency Corporations	63,08	60,66	60,66	58,11
(2) Interest on other loans and Advances by the Provincial Government	5,52	6,13	6,99	6,65
(3) Interest on arrears of revenue.. ..	44	39	30	32
(4) Interest realised on investment of Provincial balances	1,80	1,60	2,10	2,20
(5) Miscellaneous	20	50	51	51
	71,04	69,28	70,56	67,79
(6) *Deduct*—Refunds	*—1*	*—2*	*—2*	*—1*
Total ..	71,03	69,26	70,54	67,78

Expenditure.

Page 107, Budget Civil Estimates.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Interest on Ordinary Debt.				
(1) Interest on loans in course of discharge ..	3	..	3	..
(2) Interest on other floating loans ..	3	5	..	3
(3) Management of Debt				
(4) Expenditure connected with the issue of new loans	..	..	..	..
(5) Miscellaneous				
(6) Interest on consolidated debt	99,02	98,23	98,23	97,40
(7) Interest on loans to Presidency Corporations excluding those included in the consolidated debt	49,08	46,85	46,85	44,48
	1,48,16	1,45,13	1,45,11	1,41,91

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
B—Interest on Unfunded Debt.				
(8) Special Loans—Endowments for Charitable and Educational institutions	72	45	96	98
(9) State Provident Funds	14,32	15,06	14,68	15,23
C—Interest on other obligations.				
(10) Interest on Charitable and other Funds ..	..	47	..	..
(11) Miscellaneous	1,17	..	53	..
Total ..	1,64,37	1,61,11	1,61,28	1,58,12
D—Transfers—Deduct.				
(12) Interest transferred to Commercial Departments—				
(*i*) " 17, Interest on works for which capital accounts are kept	—41,70	—41,76	—41,73	—41,84
(*ii*) Commercial Undertakings—				
Dapuri Workshops	—6	—6	—5	—5
(13) Interest transferred to " 10, Forest " ..	—33	—33	—33	—33
(14) Interest portion of equated payments on account of commuted value of pensions ..	—3,84	—3,91	—3,91	—3,96
Total ..	—45,93	—46,06	—46,02	—46,18
Net Total—*Charged*..	*1,18,44*	*1,15,05*	*1,15,26*	*1,11,94*

Revenue.

87. Interest received by the Local Government on advances and loans made through the Provincial Loans and Advance Account (to agriculturists, local bodies, Presidency Corporations, etc.) is credited to " XX, Interest ".

(1) *Interest on loans to the Presidency Corporations.*—The decrease of 2,55 in the next year's budget estimate is due to repayments of capital made in the current year.

(4) *Interest realised on investment of Provincial balances.*—The increase of 50 in the current year's revised over the budget estimate is due to a larger balance being temporarily invested than was anticipated.

Expenditure.

88. The following charges are debited to the head " 22-Interest on debt and other obligations " :—

(*a*) Interest and discount on permanent loans, treasury bills and other floating loans, management of debt, expenditure connected with the issue of new loans and other miscellaneous charges.

(*b*) Interest payable to the Central Government on advances taken from them.

(*c*) Interest on endowments for charitable and educational institutions and on the balances in the Provident Funds.

(*d*) Interest payable on other miscellaneous items.

Credit is given to this head under the heads :—

(*a*) *Deduct*—Interest transferred to Commercial Departments—

(*i*) Interest on irrigation works, transferred to the head " 17, Interest on works for which capital accounts are kept ".

(*ii*) Interest on commercial undertakings (Dapuri Workshops).

(*b*) *Deduct*—Interest transferred to " 10, Forest " on account of capital outlay on forests.

(*c*) *Deduct*—Interest portion of equated payments out of revenue provided under " 55, Superannuation Allowances, etc. ", in respect of the commuted value of pensions.

89. (1) *Interest on loans in course of discharge.*—The current year's revised estimate represents the interest payable on the outstanding Bombay Development loan hitherto unclaimed.

90. (2) *Interest on other floating loans.*—As a consequence of provincial autonomy, provincial Governments are themselves responsible for their ways and means operations. The provision of 5 for interest on ways and means advances made in the current year's budget estimate proved unnecessary and has been omitted in the revised estimate. A provision of 3 has been made for the purpose in the next year's estimate.

91. (6) *Interest on the consolidated debt.*—The consolidated debt is repayable to the Government of India in the form of bi-annual equated payments of principal and interest over 45 years on 31st July and 31st January of each year from 1937. The reduction of 83 in the estimate for 1941-42 is due to the repayment of principal made in 1940-41.

92. (7) *Interest on loans to Presidency Corporations excluding those included in the consolidated debt.*—The reduction of 2,37 in the estimate for 1941-42 is due to the repayments of principal made in 1940-41.

93. (8) *Special Loans—Endowments for Charitable and Educational Institutions.*—The increase of 51 in the current year's revised estimate is due to the transfer to this head of interest charges payable to the Institute of Agriculture, Animal Husbandry and Dairying, Anand, Kaira District, on the funds handed over by the donors to Government from the head " Interest on other obligations—Interest on Charitable and other funds ".

94. (9) *State Provident Funds.*—The estimates are on account of the liabilities assumed by the Government of Bombay as a result of the decentralization of balances on the introduction of provincial autonomy. The decrease of 38 in the current year's revised estimate is due mainly to increase in withdrawals by subscribers to the General Provident Fund.

95. (10) *Interest on other obligations—Interest on charitable and other funds.*—The absence of any provision under this head in the current year's revised estimate is due to the transfer of provision for payment of interest to the Institute of

Agriculture, Animal Husbandry and Dairying, Anand, Kaira District, on the funds handed over by the donors to Government, from this head to " Special Loans—Endowments for Charitable and Educational Institutions ".

96. (11) The provision of 53 in the current year's revised estimate is on account of interest payable to Sardar Biwalkar on certain amounts decreed in his favour by the Privy Council.

97. (12) *Deduct—Interest transferred to Commercial Departments*—(i) " *17, Interest on works for which capital accounts are kept* ".—The figures are explained under " 17, Interest on works for which capital accounts are kept ".

98. (13) *Deduct—Interest transferred to " 10, Forest "*.—A corresponding debit appears under the head " 10, Forest ".

99. (14) *Deduct—Interest portion of equated payments on account of commuted value of pensions.*—See paragraph 264 under " 83, Payments of commuted value of pensions ".

23, Appropriation for Reduction or Avoidance of Debt.

Disbursements.

Page 108, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
(A) Other Appropriations	17,37	18,16	18,16	18,98
(B) Transfers—*Deduct*—				
(*i*) Repayment by the Municipal Corporation of loans included in the consolidated debt	—4,44	—4,59	—4,59	—4,75
(*ii*) Principal portion of equated instalments for repayment of the commuted value of pensions	—6,07	—6,35	—6,35	—6,64
(*iii*) Repayment made from the recoveries arising from the operations of the Provincial Loans and Advance Account ..	..	..	— 1,19	—1,24
Total—(B) Transfers ..	—10,51	—10,94	—12,13	—12,63
Net Total—*Charged* ..	*6,86*	*7,22*	*6,03*	*6,35*

100. The minor head " Other Appropriations " is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. The consolidated debt referred to in paragraph 91 under the head " 22 " is repayable by half-yearly equated instalments of principal and interest in 45 years commencing from 1937. The principal portion of the instalments is debited to the head " 23 ".

101. (*B*) *Transfers—Deduct.*—The consolidated debt mentioned above includes three long-dated loans of the Bombay Municipal Corporation, loans utilised to finance the expenditure under " 83—Payments of commuted value of Pensions " and loans utilised to finance the Provincial Loans and Advance Account and it is explained below why repayments in respect of these loans are shown as deduct entries under " 23 ".

(*i*) The repayment made by the Bombay Municipal Corporation in respect of its long-dated loans is credited in the first instance to the head " Loans and Advances by Provincial Government " (receipt side) in the debt section, but in order to utilise it towards the repayment of the consolidated debt which is provided in gross under the minor head " A—Other Appropriations ", a corresponding credit by a deduct entry is given to this head.

(*ii*) Loans included in the consolidated debt have been utilised for expenditure under " 83—Payments of commuted value of pensions ". The expenditure debited to " 83 " is being written back to revenue by equated instalments of principal and interest over a period of 15 years by debit to " 55 " and by credit of the principal portion to the capital head " 83 " and of the interest portion to " 22 ".

(*iii*) The consolidated debt includes the loans taken to finance the Provincial Loans and Advance Account. With effect from the current year, it has been decided to utilise towards repayment of the consolidated debt, recoveries arising from the operations of the Provincial Loans and Advance Account to the extent necessary to repay the principal portion of the outstanding Provincial Loans and Advance Account debt on 1st April 1937 over a period of 45 years, at 4½ per cent. interest. This accounts for the decrease of 1,19 in the current year's revised estimate over the budget estimate under the head " 23 ".

25, General Administration.

Expenditure.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.	Pages 109–153, Civil Budget Estimates.
A—Heads of Provinces.					
Salary of the Governor	1,20	1,20	1,20	1,20	
Sumptuary allowance of the Governor ..	25	25	25	25	
Staff and household of the Governor ..	3,94	4,17	4,07	4,04	
Secretarial staff of the Governor	97	1,01	1,00	1,10	
Expenditure from contract allowance ..	1,08	1,08	1,08	1,08	
Tour expenses	93	92	92	92	
Ministers	1,29	..	..	..	
Advisers	56	1,74	1,81	1,77	
Total, Heads of Provinces ..	10,22	10,37	10,33	10,36	
B—Legislative Bodies.					
Provincial Legislative Assembly	3,06	2,22	1,36	66	
Provincial Legislative Council	59	48	21	13	
Elections for Legislatures	1	..	..	2,21	
Total, Legislative Bodies ..	3,66	2,70	1,57	3,00	
C—Secretariat and Head-quarters Establishments.					
Civil Secretariat	16,89	15,92	17,19	16,82	
Public Service Commission	1,00	96	97	98	
Board of Revenue, etc.—Bombay Revenue Tribunal	6	12	13	13	
Settlement Commissioner and Director of Land Records	49	38	43	42	
Local Fund Audit Establishment ..	2,13	2,19	2,16	2,11	
Total, Secretariat and Headquarters Establishments	20,57	19,57	20,88	20,46	
D—Commissioners.					
Commissioners	2,91	2,79	2,97	2,79	

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
E—District Administration.				
District Administration	37,62	38,58	38,00	38,49
G—Miscellaneous.				
Discretionary grants by Heads of Provinces ..	25	25	25	25
Miscellaneous	1	..	4	20
Expenditure from Rural Reconstruction Grants.	..	..	..	4,92
Special Development Programme ..	..	..	..	1,45
Total, Miscellaneous ..	26	25	29	6,82
H—Charges in England.				
Secretary of State for India	14	14	3	11
High Commissioner for India	3,40	1,96	1,78	1,60
Total, Charges in England ..	3,54	2,10	1,81	1,71
Grand Total ..	78,78	76,36	75,85	83,63
Charged ..	*19,05*	*20,71*	*19,11*	*19,78*
Voted ..	59,73	55,65	56,74	63,85

102. *Staff and Household of the Governor.*—The decrease in the revised estimate of the current year is due mainly to (*a*) the number of Aides-de-Camp on duty being below the sanctioned cadre and (*b*) less expenditure from the inauguration grant for the purchase of furniture and carpets counter-balanced partly by increased expenditure (*i*) on telephones and water charges, (*ii*) on allowances to "Body Guard Establishment" due to rise in the nerrick rates for forage and grain compensation allowance and (*iii*) on grant-in-aid under "Medical Establishment" due to debit of the cost of passages.

103. *Secretarial Staff of the Governor.*—The excess in the next year's budget estimate compared with the current year's budget and revised estimates is due mainly to increased provisions for temporary establishment and leave salary under "Pay of Establishment" and for service postage and telegrams.

104. *Advisers.*—The excess in the revised over the budget estimate of the current year is due mainly to the leave salary of an Adviser and extensive touring done by the Advisers.

105. *Provincial Legislative Assembly and Council.*—The decrease in the current year's revised estimate and the next year's budget is due mainly to the abolition of the salaries of Honourable the Speaker, the Deputy Speaker, Honourable the President, the Deputy President, M.L.A.s and M.L.C.s with effect from 1st July 1940.

106. *Elections to Legislatures.*—The increase in the next year's budget is due to the provision of 2,20 for the preparation of electoral rolls for the Provincial Legislatures, the currency of which expires in October 1941.

107. *Civil Secretariat.*—The excess of 1,27 in the revised estimate over the current year's budget is explained as follows :—

Publicity Office ..	+67	Mainly expenditure on purchase of blocks and photos and on service postage due to extensive distribution of the weekly newspaper " Bombay Information ".
Home Department ..	+21	Grants-in-aid to War Publicity Committees.
Political and Services Department.	+19	Mainly increased expenditure on service postage and telegrams under " Contingencies " and leave salary under pay of officers.
General Department ..	+15	Provision required for the Controller of Prices.
Legal Department ..	+12	Pay, travelling allowance and leave salary of an officer sent on deputation to the Legislative Department of the Government of India.
Separate Department ..	+7	Mainly increased expenditure on Reuters and United News Agency telegrams.
Revenue Department ..	+3	Mainly provision required for an Officer on Special Duty, counterbalanced by saving under " Pay of Establishment ".
	+1,44	

The excess was partly counterbalanced by reduced expenditure (17) under the Finance Department due chiefly to non-utilisation of the provision for leave salary and the vacancy of an officer's post having remained unfilled for part of the year.

The decrease in next year's budget compared with the current year's revised estimate is explained as follows :—

Political and Services Department.	—16	Mainly in provision under contingencies.
Revenue Department ..	—11	Absence of extra provision for Special Officer.
General Department ..	—6	Less provision for temporary establishment.
Legal Department ..	—5	Normal provision.
Publicity Office ..	—5	Due mainly to reorganisation of establishment.
	—43	

This is partly counterbalanced by an increase of 7 under the Home Department due chiefly to more provision for grants to the War Publicity Committees.

108. *Settlement Commissioner and Director of Land Records.*—The increase in the revised estimate of the current year is due to the leave salary of the Director of Land Records. The next year's budget also provides for anticipated expenditure on leave salary.

109. *Local Fund Audit Establishment.*—The estimates under this head are framed by the Government of India. This entry is a transfer entry from the Central head " 26-Audit " under which the details will be found. The decrease in the revised estimate is due mainly to the abolition of the posts of a Senior Auditor, a Junior Auditor and a peon with effect from 1st April 1940 and anticipated savings in travelling allowance partly counterbalanced by payment of the arrears of compensatory allowance to gazetted officers. The next year's estimate takes into account the further saving due to the reduction of a post of Junior Auditor.

110. *Commissioners.*—The excess in the revised over the budget estimate of the current year is due mainly to (*i*) the payment of difference in the pay of a first and second grade Commissioner and (*ii*) increased expenditure on allowances due to transfers and Commissioners' Conferences and restoration of the conveyance allowance to the clerks in the Office of the Commissioner, Northern Division.

111. *District Administration.*—The decrease in the revised estimate compared with the current year's budget is due mainly to changes in personnel and less expenditure on leave salary than anticipated partially counterbalanced by excess under travelling allowance due to transfers and an extra expenditure of 54 on purchase of projectors, etc. for the war publicity and propaganda in villages. The increase in the next year's estimate compared with the current year's revised is due mainly to new provisions on account of (1) additional establishment for the administration of the Bombay Tenancy Act, and for the management of estates under Court of Wards in Satara, Sholapur and the Southern Division, (2) special pay to Shroffs and (3) additional establishment in the Northern Division.

112. *Miscellaneous.*—The increase in the current year's revised and next year's budget estimates is due to the provision required for allowances to the I.C.S. probationers undergoing training at Dehra Dun.

113. *Expenditure from Rural Reconstruction Grants.*—With effect from the next year the provisions for rural reconstruction grants at the disposal of the Collectors will be shown under this head. The next year's provision is made up of:—

3,16·5	to be financed from provincial revenues.
1,76·0	to be financed from Government of India grants.
4,92·5	

114. *Special Development Programme.*—It is proposed to provide 1,45 next year under this head for grants to District Rural Development Boards (95) and Discretionary grants to Collectors (50).

115. *Charges in England—Secretary of State for India.*—The decrease in the revised estimate of the current year is due mainly to the probability of the provision of 11 for expenditure on the Privy Council Appeal of the Ahmedabad Municipality *vs.* Secretary of State not being required in the current year.

116. *Charges in England—High Commissioner for India.*—The decrease in the current year's revised and next year's budget estimates is due mainly to less expenditure anticipated under " Leave salaries and deputation pay ", " Sterling Overseas pay " and " Allowances for selected candidates for the I.C.S. " partially counterbalanced by the increased expenditure under " Share of the cost of High Commissioner's establishment ".

XXI and 27, Administration of Justice.

Revenue.

Page 35, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Sale-proceeds of unclaimed and escheated property.	44	35	41	35
Court-fees realised in cash	62	64	50	60
General fees, fines and forfeitures	11,66	12,49	11,55	11,68
Pleadership and Mukhtearship examination fees	18	18	14	14
Receipts of the Official Assignee	48	66	1,34	40
Miscellaneous fees and fines	3,77	3,90	3,90	3,80
Miscellaneous	26	32	26	30
Recoveries of overpayments	2	2	2	2
Collection of payments for services rendered ..	35	25	33	30
Total ..	17,78	18,81	18,45	17,59
Deduct—Refunds	—95	—90	—80	—80
Total ..	16,83	17,91	17,65	16,79

Expenditure.

Pages 154-173, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
High Court	12,87	13,32	13,02	13,02
Law Officers	2,92	2,82	2,87	2,89
Administrator General and Official Trustee ..	53	52	52	52
Official Assignee	1,17	1,10	1,15	1,15
Coroner's Court	13	13	13	13
Presidency Magistrates' Courts	3,09	3,06	3,13	3,46
Civil and Sessions Courts	31,59	31,73	31,53	31,79
Courts of Small Causes	4,01	3,94	3,97	3,94
Criminal Courts	8,96	8,63	9,02	9,00
Pleadership and Mukhtearship examination charges	4	4	3	2
Charges in England	1,11	51	29	34
Loss or Gain by Exchange	1	..	..	..
Total ..	66,43	65,80	65,66	66,26
Charged ..	*20,21*	*20,94*		*20,76*
Voted ..	46,22	44,86		45,50

Revenue.

117. The decrease in the revised estimate for 1940–41 is mainly under the head "General fees, fines and forfeitures", owing to less receipts from magisterial fines. This decrease is partly counterbalanced by the sums credited to Government representing the balance in the Unclaimed Dividend Capital Account of the Official Assignee, Bombay.

Expenditure.

118. *High Court.*—The decrease in the revised estimate, compared with the budget estimate of the current year, is due to (*i*) two High Court Judges having proceeded on leave on half pay, (*ii*) to the short deputation vacancy of a High Court Judge not being filled, (*iii*) to a vacancy of an officer being left unfilled for a few months and (*iv*) to the retirement of clerks on higher pay.

The decrease in the next year's budget estimate is due to less provision on account of the pay of certain officers and clerks on the High Court staff owing to retirement of certain senior officers and clerks on higher pay.

119. *Presidency Magistrates' Courts.*—The increase in the current year's revised estimate over the budget estimate is mainly due to the grant of leave to officers and establishment.

The increase in the next year's budget is due mainly to the inclusion of provision for five months for three Additional Presidency Magistrates and their establishments provisionally included in connection with the Greater Bombay Scheme and partly to the increased provision for leave salary.

120. *Civil and Sessions Courts.*—The decrease in the revised estimate, compared with the budget estimate of the current year, is due to the retirement of clerks and bailiffs on higher pay and also to the provision of leave salary not being fully utilised.

The next year's estimate includes provision for the restoration of a permanent Subordinate Judge's Court at Vengurla.

121. *Criminal Courts.*—The increase in the revised over the current year's budget estimate is due partly to the temporary appointments of the third Additional City Magistrate at Ahmedabad, the Resident Magistrate at Viramgam and the Special Magistrate at Jalgaon and partly to increased expenditure under diet and road money to witnesses.

The estimate for the next year includes provisions for the continuance of the third Additional City Magistrate at Ahmedabad and the Resident Magistrate at Viramgam and for the creation of three temporary posts of Resident Magistrates to give relief to some heavily worked Revenue Officers.

122. *Charges in England.*—The decrease in the revised estimate is due to the fact that some of the officers who intended to take long leave ex-India were on leave for a shorter period and consequently the provision for leave salary was not fully utilised.

The small increase in the next year, compared with the current year's revised estimate, is due to the provision for "Allotment of pay of officers" under this head consequent upon the orders permitting civil officers in India to allot, during the war, a portion of their rupee pay to their dependants in the United Kingdom which is adjusted by a corresponding deduct entry under "High Court—Judges—Pay of Officers".

XXII and 28, Jails and Convict Settlements.

Revenue.

Page 36, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Jails	1,18	1,06	1,17	1,28
Jail Manufactures	2,86	2,89	3,27	3,00
Recoveries of over-payments	..	1	..	1
Collection of payments for services rendered ..	3	1	..	1
Total ..	4,07	3,97	4,44	4,30
Deduct—Refunds	—1	—1	..	—1
Total ..	4,06	3,96	4,44	4,29

Expenditure.

Pages 174–187, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Jails	14,80	14,53	16,31	15,68
Jail Manufactures	1,83	1,73	2,08	1,79
Works	..	..	..	4
Charges in England	19	10	7	..
Total ..	16,82	16,36	18,46	17,51
Charged ..	*97*	*73*	*66*	*53*
Voted ..	15,85	15,63	17,80	16,98

Revenue.

123. *Jails.*—The increase in the revised estimate for the current year and the budget estimate for the next year, compared with the budget estimate for the current year, is due mainly to the recoveries on account of maintenance charges of prisoners from Sind and Indian States.

124. *Jail Manufactures.*—The increase in the revised estimate for the current year and the budget estimate for next year, compared with the budget estimate for the current year, is due mainly to increased orders from Government Departments.

Expenditure.

125. *Jails.*—The increase in the revised estimate for the current year and the budget estimate for next year, compared with the budget estimate for the current year, is due mainly to increase in the population in Jails, admission of more B Class prisoners, higher prices of cereals on account of war, transfers of prisoners in Sub-jails to relieve overcrowding and the opening of a temporary prison at Visapur.

126. *Jail Manufactures.*—The increase in the revised estimate for the current year, compared with the budget, is due to rise in price of raw materials such as yarn, wool, cane, dyes, etc., and to the provision of reserve stocks of clothing and bedding for prisoners as a result of the civil disobedience movement and increased orders from Government Departments.

XXIII and 29, Police.

Revenue.

Pages 37-38, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Contribution for Railway Police	3,41	3,50	3,50	3,50
Police supplied to public departments, private companies, etc.	..	1	1	1
Receipts and recoveries on account of Presidency Police	3,79	3,96	3,99	3,93
Cash receipts under the Arms Act ..	90	80	96	97
Fees, fines and forfeitures	1,00	86	86	86
Recoveries of overpayments	7	5	6	5
Collection of payments for services rendered ..	50	44	52	70
Miscellaneous	20	19	15	15
	9,87	9,81	10,05	10,17
Deduct—Refunds	— 1	— 2	— 1	— 1
Total ..	9,86	9,79	10,04	10,16

Expenditure.

Pages 188–220, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Presidency Police	43,81	49,15	46,42	49,39
Superintendence	2,02	2,06	2,08	1,98
District Executive Force	84,92	81,91	90,35	90,98
Police Training School	1,50	1,83	1,65	1,93
Special Police	4	4	4	4
Railway Police	8,53	8,43	8,48	8,52
Criminal Investigation Department ..	6,37	6,10	6,95	6,83
Charges in England	3,11	2,07	2,00	1,67
Loss or gain by exchange	1	..	..	..
Works	..	..	1,50	..
Total ..	1,50,31	1,51,59	1,59,47	1,61,34
Charged ..	*9,88*	*9,80*	*8,93*	*9,17*
Voted ..	1,40,43	1,41,79	1,50,54	1,52,17

Revenue.

127. *Cash receipts under the Arms Act.*—The revised estimate of the current year and the budget estimate of next year are based on the progress of the latest actuals.

128. *Collection of payments for services rendered.*—The revised estimate of the current year is based on the progress of the latest actuals. The further increase in the budget estimate of the next year is due to the anticipated recovery of leave contribution in respect of Police employed in connection with war duties from the Government of India.

Expenditure.

129. *Presidency Police.*—The decrease in the revised estimate of the current year is due mainly to the postponement of the Greater Bombay Scheme involving a transfer of about Rs. three lakhs to " District Executive Force " partially counterbalanced by expenditure on Civic Guards, not provided for in the budget. The next year's estimate is based on the assumption that the Greater Bombay Scheme will come into force with effect from 1st October 1941. It includes also provisions for (*i*) the revision of scales of pay of the constables of the Bombay City Police, (*ii*) additional establishment for the tear smoke squad, (*iii*) increase in the strength of the armed Police, (*iv*) the conversion of 279 posts of constables to those of head constables and (*v*) anticipated larger expenditure on contingencies.

130. *Superintendence.*—The decrease in next year's estimate is mainly under " Pay of officers " owing to change in personnel.

131. *District Executive Force.*—The increase in the revised estimate of the current year is due to the (*a*) postponement of the Greater Bombay Scheme, (*b*) employment of additional police comprising of 30 Sub-Inspectors, 1,350 armed and unarmed head constables and constables, (*c*) creation of temporary appointments of additional Inspector of Police for Panch Mahals and Deputy Superintendent of Police for Surat District, (*d*) additional expenditure under travelling allowance for Viceregal journeys and on patrolling parties in certain districts to meet scarcity conditions, (*e*) larger expenditure under contingencies due to rise in the cost of clothing and articles of outfit and in the price of petrol, increased expenditure on service postage and telegrams due to war and rise in the rates of postage, larger expenditure under ordnance stores and increase in the pay of sweepers sanctioned at several places and (*f*) expenditure on Civic Guards. The next year's estimate includes provisions for 14 reserve Sub-Inspectors, additional police for the Ahmedabad City and additional establishment for the Land Conveyance Licensing Department.

132. *Police Training School.*—The decrease in the current year's revised estimate is under " Pay of Officers " due mainly to the earlier completion of the course of training by some Assistant Superintendents of Police and the non-arrival of new probationary Assistant Superintendents in November 1940 and under " Pay of Establishment " due mainly to change in personnel. The increase in the next year's estimate is due to the less recovery anticipated from Indian States and the Sind Government.

133. *Railway Police.*—The increase in the revised over the budget estimate of the current year is mainly under " Contingencies " due mainly to the payment of patrolling charges to the G. I. P. and M. & S. M. Railway Company and revised charges on account of maintenance and interest for the Superintendent's saloon on the B. B. & C. I. Railway. The next year's estimate is higher as it includes provision for 50 out of 1,350 additional police mentioned above, proposed to be provided under this head.

134. *Criminal Investigation Department.*—The current year's revised and next year's budget estimates provide for additional establishment in the Criminal Investigation Department sanctioned during 1940-41 for war and security purposes.

135. *Charges in England.*—The decrease in the revised estimate of the current year and the budget estimate of next year is mainly under " Sterling overseas pay ". The next year's estimate also provides for less expenditure under " Leave salaries and deputation pay " and " Stores for India ".

136. *Works.*—The revised estimate of 1,50 in the current year is on account of temporary quarters to be built for the additional police.

30, Ports and Pilotage.

Page 221, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Ports Establishments—				
Charges for the survey of steam vessels ..	5	5	6	6
Charged ..	*4*	*4*	*5*	*5*
Voted ..	1	1	1	1

137. The receipts and the cost of establishment in connection with the survey of inland vessels are treated as Provincial, while those for ocean-going vessels are treated as Central. Accordingly, expenditure in connection with the Ship Survey Department, Bombay, is treated as partly Central and partly Provincial, the proportion being 93 per cent. Central and 7 per cent. Provincial. The above provision in the Bombay budget represents 7 per cent. of the total cost of the Ship Survey Department of the Government of India.

36, Scientific Departments.

Page 222, Civil Budget Estimates.

	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
(1) Donations to Scientific Societies and Institutes	23	16	17	16
(2) Museums	91	91	91	92
Total—Voted ..	1,14	1,07	1,08	1,08

138. *Scientific Societies and Institutes.*—The increase of 1 in the revised estimate compared with the budget estimate for 1940–41 is due to the grant of 1 sanctioned to the library development committee for the travelling expenses of its members. The increase in the grants to museums next year is due to the increase of Rs. 500 in the grant to the Lord Reay Industrial Museum at Poona.

XXVI and 37, Education.

Revenue.

Pages 39-40, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
A—University	8,70	7,76	9,10	8,70
B—Secondary	2,26	2,11	2,02	2,00
C—Primary	..	..	..	..
D—Special	60	62	61	64
E—General	11,59	10,08	14,08	6,54
	23,15	20,57	25,81	17,88
Deduct—Refunds	—18	—3	—4	—6
Total ..	22,97	20,54	25,77	17,82

Expenditure.

Pages 223-259, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
A—University	17,94	18,47	18,30	19,04
B—Secondary	24,37	24,74	24,37	24,07
C—Primary	1,30,81	1,28,64	1,26,22	1,30,97
D—Special	10,87	14,83	10,45	14,65
E—General	15,28	16,70	17,07	17,84
F—Charges in England	90	26	47	31
Total ..	2,00,17	2,03,64	1,96,88	2,06,88
Charged ..	*3,99*	*4,11*	*3,71*	*3,81*
Voted ..	1,96,18	1,99,53	1,93,17	2,03,07

Revenue.

139. *A—University.*—The increase of 1,34 in the revised over the budget estimate is due to an increase in the number of students in the Government Arts and Professional Colleges. The decrease of 40 in the estimate for next year, compared with the revised, is due mainly to the discontinuance of the Second LL.B. Class (Old course).

140. *B—Secondary.*—The decrease in the current year's revised estimate and the next year's budget estimate, compared with the current year's budget, is due to reduction in the number of classes in some of the high schools owing to their conversion into vocational schools and to the award of free studentships to the pupils of the backward class.

141. *E—General.*—The increase of 4,00 in the current year's revised estimate, compared with the budget, is due mainly to an additional recovery of 5,64 from local bodies as shown below :—

(1) Certain local authorities which were paid advance grants in 1939–40 on account of personal pay and duty pay of primary teachers having failed to sanction those payments, have been made to refund these grants.

(2) Owing to the transfer of administrative and inspecting staff to Government it was difficult to estimate accurately the grants due to the local authorities in 1939–40. The excess amount paid in 1939–40 has, therefore, been recovered during this year.

This increase is counterbalanced to some extent by reduction of 24 in " Income from Endowments " and of 1,40 under " Transfers from the Deposit Account of Special Development Fund ", the latter decrease being due to the closure of several Adult Education classes owing to the reduction in the rates of Government grants.

The decrease of 7,54 in the next year's budget, compared with the current year's revised, is due to the absence of any large recoveries similar to those of 1940–41 from the local bodies and the smaller transfers from the Deposit Account of the special Development Fund owing to the reduction of expenditure to be financed from that fund.

Expenditure.

142. *A—University.*—The decrease of 17 in the revised over the budget estimate of the current year is chiefly due to a saving of 57 on account of (*i*) the transfer of one officer as Deputy Director of Public Instruction, (*ii*) grant of leave out of India to another officer and (*iii*) smaller amount of grant becoming due to the Deccan College Post-graduate and Research Institute, Poona, partially counterbalanced by an increase of 40 due to (*i*) increase in the contingent expenditure of the colleges and (*ii*) extra expenditure on the payment of arrears of pay to certain clerks.

The increase in the next year's budget is due mainly to the additional provision for (*i*) contribution to the Town Planning Board, Ahmedabad, on account of improvement of lands of the Gujarat College, (*ii*) teaching and clerical staff in colleges and (*iii*) stipends at the Secondary Training College, Belgaum.

143. *B—Secondary.*—The decrease of 37 in the revised estimate, compared with the budget, is mainly due to (*i*) transfer of Senior Assistant Masters as Inspecting Officers, (*ii*) provision for the acquisition of land for the Satara Agricultural High School remaining unutilised, (*iii*) conversion of the Ratnagiri High School into a Training Institution and (*iv*) the deputation of a Head Master as an Educational Inspector.

The decrease of 30 in the budget estimate for the next year, compared with the current year's revised, is due mainly to—

(*a*) a decrease of 75 on account of—

(*i*) a saving of 40 due to the transfer of the provision for the expenditure on grants for physical education to " D-Special".

(*ii*) a saving of 35 due mainly to reduction in the number of classes in certain High Schools and the replacement of 2 High Schools for boys by Training Institutions,—

(*b*) counterbalanced by a total increase of 45 as follows :—

(*i*) 20 due to the introduction of the vocational bias scheme in the higher standards of certain vocational High Schools.

(*ii*) 20 on account of the development of girls' schools.

(*iii*) 5 on account of the opening of English classes in Urdu Primary Schools.

144. *C—Primary.*—The reduction of 2,42 in the current year's revised estimate, compared with the budget, is due to a saving of 5,84 in the grants to local authorities mainly because some local authorities have not yet sanctioned personal

pay (attendance allowance) to their teachers as directed by Government and are therefore not eligible to draw grant on such pays and the difficulty of accurately estimating the grants payable to local bodies owing to the changes effected by the amendments to the Bombay Primary Education Act, 1938. In addition, a saving of 29 is expected under the provision for grants on account of medical inspection of school children, as no schemes have been received from the local authorities. The total saving of 6,13 is counterbalanced by additional expenditure of about 3,71 on account of payment of non-recurring block grants to local authorities.

The increase of 4,75 in the next year's estimate, as compared with the current year's revised, is due mainly to the following additional provisions :—

	Additional provisions.
(1) Grants to local bodies on account of the revision of the scale of pay for 2nd Year Trained teachers	36
(2) Additional grants to Local Authorities for primary education on their admissible expenditure	5,60
(3) Grants to Local Authorities for introducing compulsory elementary education	1,00
(4) Normal expansion of expenditure on primary education and expenditure on miscellaneous items	1,44
	8,40

The increase is counterbalanced by the transfer of the grants (1,56) for basic schools and for physical education from this head to 'D—Special' and to the reduction of the provision for grants for primary school buildings from 3,09 to 1,00.

145. *D—Special.*—The reduction of 4,38 in the revised estimate for 1940-41 under this head, as compared with the budget, is due mainly to the following savings :—

(1) Saving in the provision for stipends to teachers, due to grant of duty pay	2,32
(2) Closure of a basic training centre, reduction of classes in some of the training institutes and transfer of senior assistant masters as inspecting officers	20
(3) Reduction in the expenditure on short term courses in physical education	46
(4) Transfer of agricultural schools to the Agricultural Department	14
(5) Closure of certain adult education classes due to reduction in the rates of grants	1,40
	4,52

These are counterbalanced by excess expenditure as follows :—

(1) 5 under Training schools for Boys and Girls on account of conversion of Ratnagiri High school into a Training College and appointment of teachers on higher pay.

(2) 4 under the Sir J. J. School of Art due to increase in the pay of the Director and conversion of a subordinate post into a gazetted post.

(3) 5 on account of additional grants to gymnasia.

The increase of 4,20 in the next year's estimate, compared with the current year's revised, is due to following additional provisions :—

(1) Additional Visiting Lecturer and Assistant Teacher for the Sir J. J. School of Art	2
(2) Introduction of instruction in additional subjects in the commercial Arts Section of the Sir J. J. School of Art ..	3
(3) Conversion of one post of Fellow of the Commercial Arts Section of the Sir J. J. School of Art into that of an Assistant Teacher	1
(4) Short term courses in physical education for drill intructors in secondary schools	3
(5) Adult Education programme	1,28
(6) Opening of Basic Schools	39
	1,76

The remaining increase of 2,44 is due mainly to the following additional provisions under this head :—

(1) Transfer of the provisions on account of grants to Secondary Schools for physical education from ' B—Secondary '.	40
(2) Transfer of the provision on account of grant to local bodies for expenditure on physical education from 'C—Primary'.	72
(3) Provision for grants for opening of basic schools and medical inspection of school children being made under this head instead of under ' C—Primary '	67
(4) Provision on account of Board of Physical Education being under this head instead of under ' E—General ' ..	8
(5) Increased provision on account of short term courses in physical education	9
(6) Increased provision under Training Schools for Boys and Girls and Basic Training Institutions on account of the conversion of a High School into a Training Institution and increased provision for Basic Training Centres	48
	2,44

146. *E—General.*—The excess of 37 in the revised estimate for 1940-41, compared with the budget, is due to the following :—

(1) Conversion of the posts of Senior Assistant Deputy Educational Inspectors into B. E. S. Class II ..	36
(2) Increased expenditure on service postage in the offices of the inspecting officers	9
(3) Expenditure on account of the Provincial Board of Primary Education for which there was no provision in the budget	5
(4) Increase in examination charges due to increase in the number of examiners	5
	55

This is counterbalanced by the following savings :—

(1) Saving in the provision for scholarships	5
(2) Less expenditure under contingencies and allowances of the Board of Physical Education	10
(3) Transfer of the provision for grant to the Indian Students' Hostel, London to " Charges in England " ..	3
	18

The increase of 77 in the next year's budget estimate, as compared with the current year's revised, is due to the following additional provisions :—

(1) Additional Government Inspecting Staff	26
(2) Establishment for the Provincial Board of Primary Education	3
(3) Additional clerical establishment for the Divisional Educational Inspectors	1
(4) Award of special scholarships and free studentships to children of persons thrown out of employment on account of prohibition	5
(5) Grant to the Shreemati Nathibai Thakersey Indian Women's University	50
	85

The additional expenditure is counterbalanced by savings of 8 due mainly to the transfer of the provision on account of Board of Physical Education from this head to " D—Special ".

147. *F—Charges in England.*—The increase of 21 in the revised over the current year's budget estimate is due to excesses of—

(*i*) additional provision required for leave salary and deputation pay (11),

(*ii*) sterling overseas pay on account of an I. E. S. officer reverted from the Central Government (6),

(*iii*) transfer of the provision for grant to the Indian Students' Hostel, London, to this head (3), and

(*iv*) additional expenditure on books and periodicals (1).

The decrease of 16 in the next year's budget estimate, compared with the current year's revised, is on account of decrease of 17 due to less provision for leave salaries and other items counterbalanced by an increase of 1 due to increased provision for Overseas Pay for full 12 months instead of for nine months as in the current year.

XXVII and 38, Medical.

Revenue.

Page 41, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Medical School and College Fees	2,29	2,67	2,14	2,33
Hospital Receipts	2,33	2,29	2,60	2,32
Mental Hospital Receipts	2,22	2,06	2,10	2,14
Sale of Medicines	..	..	3	..
Contributions	7,05	7,00	6,74	7,14
Income from Endowments	30	31	31	31
Recoveries of overpayments	17	15	10	15
Collection of payment for services rendered ..	27	20	20	20
Miscellaneous	59	76	1,38	1,13
Transfer from Deposit account of Special Development Fund	..	15	10	12
Total ..	15,22	15,59	15,70	15,84
Deduct—Refunds	—7	—6	—5	—6
Total ..	15,15	15,53	15,65	15,78

Expenditure.

Pages 260-286, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Medical Establishment	4,11	4,59	4,31	4,21
Hospitals and Dispensaries	27,10	28,35	30,48	30,62
Grants for medical purposes	3,19	3,28	3,33	3,54
Medical Colleges and Schools	4,50	5,01	8,65	4,99
Mental Hospitals	6,11	6,08	6,70	6,00
Special Development Programme	..	15	10	12
Chemical Analyser	47	47	48	48
Charges in England	91	84	68	59
Lump provision for high prices on account of war	..	1,25	..	..
Total ..	46,39	50,02	54,73	50,55
Charged ..	*3,79*	*4,14*	*3,59*	*3,54*
Voted ..	42,60	45,88	51,14	47,01

Revenue.

148. *Medical Schools and College Fees.*—The decrease in the revised estimate compared with the current year's budget estimate is due to the fact that no students

have yet joined Sir Currimbhoy Ebrahim Dental School and also to lower receipts from college fees. The next year's estimate takes into account receipts from the Dental School.

149. *Hospital Receipts.*—The increase in the current year's revised estimate over the budget is based on the progress of actuals.

150. *Contributions.*—The decrease in the revised estimate, compared with the current year's budget, is due partly to the discontinuance of the contribution of the Port Trust towards the maintenance cost of St. George's Hospital and partly to the fact that the number of allopathic and ayurvedic centres opened during the year is smaller than that provided for in the budget, resulting in smaller contributions from the District Local Boards.

151. *Miscellaneous.*—The increase in the revised estimate over the current year's budget is due mainly to the recovery from the Government of India of reservation and maintenance charges for military patients at the St. George's and J. J. Hospitals. The next year's estimate also provides for similar recovery of reservation charges, and takes into account for reduced contribution from the Government of India in respect of British I.M.S. Officers belonging to the War Reserve.

Expenditure.

152. *Medical Establishment.*—The decrease in the revised estimate, compared with the current year's budget estimate, is due mainly to shortage of I.M.S. Officers, some of them having reverted to the Military Department. The decrease in the next year's estimate, compared with the revised, is due to retirement of senior officers and their replacement by junior officers on lower pay.

153. *Hospitals and Dispensaries.*—The current year's budget estimate contained a separate lump provision of 1,25 for increase in prices of medicines and diet articles owing to war. The increase in revised estimate, compared with the current year's budget, is due partly to the rise in prices and partly to the expenditure on additional beds for military patients. The increase in next year's estimate is due mainly to the provision for opening additional beds in Bombay City Hospitals.

154. *Grants for medical purposes.*—The increase in the next year's estimate over the current year's budget and revised is due mainly to increased grants to nursing associations for additional nursing staff.

155. *Medical Colleges and Schools.*—The large increase in the revised estimate over the current year's budget is due to the purchase of land for the proposed Ayurvedic College and Hospital in Bombay.

156. *Mental Hospitals.*—The increase in the current year's revised over the budget estimate is due mainly to increase in the number of patients and in prices.

157. *Charges in England.*—The decrease in the revised estimate for the current year and the budget estimate for the next year is due partly to the purchase of certain stores in India instead of in England and partly to officers not proceeding on leave out of India.

XXVIII and 39, Public Health.

Revenue.

Page 41, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Sale proceeds of sera and vaccines.. ..	4,75	4,53	5,00	4,88
Contributions	1,56	1,60	1,59	1,72
Recoveries of overpayments	60	12	12	12
Collection of payments for services rendered ..	27	27	1,50	15
Transfer from deposit account of the Special Development Fund	5,10	8,53	5,00	15,74
Miscellaneous	15,02	13,57	15,00	14,48
Total ..	27,30	28,62	28,21	37,09
Deduct—Refund	— 1	— 5	— 1	— 2
Total ..	27,29	28,57	28,20	37,07

Expenditure.

Pages 287-303, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Public Health Establishment	6,73	6,98	7,13	7,12
Grants for Public Health Purposes ..	1,30	1,47	1,27	1,31
Expenses in connection with Epidemic Diseases..	2,11	1,66	3,27	2,15
Bacteriological Laboratories	3,32	3,46	4,02	4,32
Pasteur Institute	10	8	8	9
Works	9,21	9,51	9,51	9,29
Special Development Programme	5,10	8,53	5,00	15,74
Charges in England	23	14	17	14
Total ..	28,10	31,83	30,45	40,16
Charged ..	*1,30*	*1,19*	*1,16*	*1,21*
Voted ..	26,80	30,64	29,29	38,95

Revenue.

158. *Sale proceeds of sera and vaccines.*—The receipts under this head are fluctuating as they depend on the demand for plague and other vaccines from local bodies, Indian States and other Provinces. The increase in the revised estimate is based on the progress of actuals during the current year.

159. *Contributions.*—This head represents contributions received from local bodies towards—

(*i*) the Infectious Diseases Hospital, Poona,

(*ii*) the pay of vaccinators, and

(*iii*) the Public Health Laboratory, Poona, and contributions from the Rockefeller Foundation towards the Health Unit, Sirur.

The increase in the estimated receipts for the next year is due to revised rates of fees prescribed for the work of water analysis done at the Public Health Laboratory, Poona.

160. *Collection of payments for services rendered.*—The increase in the revised estimate for the current year is due to the recovery of establishment and tools and plant charges for works executed on behalf of the military authorities.

161. *Transfer from deposit account of the Special Development Fund.*—The receipts under this head depend on the expenditure on Village Water Supply and other items of expenditure, the cost of which is met from the Special Development Fund.

162. *Miscellaneous.*—The increase of 1,43 in the revised estimate for 1940-41, compared with the budget estimate, is due to increased receipts anticipated from sale of water to the military authorities, Municipalities, etc. The decrease of 52 in the next year's budget estimate, compared with the revised estimate for the current year, is due to the possibility that the consumption by the Military Department may go down next year. The next year's budget estimate of 14,48 comprises the following receipts :—

Salsette Water Supply	7,04
Poona Cantonment Water Works	6,21
Ambernath Water Supply	25
Pandharpur Water Works	48
Karad Water Works	25
Satara Camp Water Works	7
Ratnagiri Water Works	7
Miscellaneous items	11
Total ..	14,48

Expenditure.

163. *Public Health Establishment.*—The increase in the revised estimate of the current year and the budget estimate for the next year, compared with the budget estimate of the current year, is mainly on account of leave arrangements in the Public Health and Town Planning and Valuation Departments.

164. *Grants for Public Health Purposes.*—The decrease in the revised estimate, compared with the budget estimate for the current year, is due mainly to (*i*) the posts of Medical Officers of Health in the case of certain municipalities remaining vacant, (*ii*) appointment of some officers on reduced scales of pay and (*iii*) reduced grant-in-aid to the Sholapur Municipality towards the cost of construction of the Sadar Bazar Nala Sewer.

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165. *Expenditure in connection with Epidemic Diseases.*—The increase in the revised estimate, compared with the budget estimate for the current year, is due mainly to—

(*i*) additional expenditure on preventive measures against plague in the Bijapur, Dharwar and Belgaum Districts and (*ii*) increased cost of the free distribution of quinine owing to rise in the price of quinine. Provision in the next year's budget is based on the basis of past actuals.

166. *Bacteriological Laboratories.*—The increase in the revised estimate over the budget estimate for the current year is due mainly to the purchase of sera in India, instead of from abroad, and manufacture of sera at the Haffkine Institute. The increase in the next year's budget estimate, compared with the budget and revised estimates for the current year, is due mainly to the provision for the establishment of a Pharmacological Department at the Haffkine Institute, Bombay.

167. *Special Development Programme.*—The decrease in the revised estimate, compared with the budget estimate for the current year, is due mainly to slow progress of expenditure on village water supply schemes. The next year's provision of 15,74 under this minor head is on account of the following schemes :—

(*i*) Village water supply schemes to be executed through the agency of District Local Boards ..	5,00
(*ii*) Village water supply schemes to be carried out by a special establishment of the Public Works Department	10,00
(*iii*) Experimental appointment of Health Officers in three selected districts	55
(*iv*) Eradication of Malaria in Kanara District ..	19
Total ..	15,74

XXIX and 40, Agriculture.

Revenue.

Page 42, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Agricultural Receipts	4,24	3,97	3,90	3,79
Recoveries of over-payments	2	2	2	2
Collection of payment for services rendered ..	1	1	2	2
Transfer from the Deposits Account of Special Development Fund	..	1,34	80	5,53
Total ..	4,27	5,34	4,74	9,36
Deduct—Refunds	..	..	— 2	— 1
Total ..	4,27	5,34	4,72	9,35

Expenditure.

Pages 304-339, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Direction	93	90	96	95
Superintendence	79	70	75	72
Subordinate and Expert Staff	60	25	35	33
Experimental Farms	1,53	1,10	1,16	1,26
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs ..	27	26	26	2,56
Agricultural Experiments and Research ..	3,03	3,26	3,43	3,41
Agricultural Education	3,32	3,23	3,35	3,43
Agricultural Engineering	52	51	54	47
Boring Operations	1	..	..	..
Special Rural Uplift Schemes	3	..	..	7
Grants-in-aid, Contributions etc.	64	73	75	1,60
Other Charges	2	..	..	..
Works	12	..	..	10
Special Development Programme	..	1,34	80	5,53
Charges in England	18	7	9	8
Total ..	11,99	12,35	12,44	20,51
Charged ..	*91*	*90*	*97*	*91*
Voted ..	11,08	11,45	11,47	19,60

Revenue.

168. *Agricultural Receipts.*—The decrease in the next year's estimate is due to anticipated reduction in the sales of boring machines, on account of the postponement of boring activities and to a fall in the number of students from Sind where a new college has been opened.

169. *Transfer from the Deposit Account of the Special Development Fund.*—The receipts under this head correspond to the expenditure to be financed from the Special Development Fund. The decrease in the current year's revised estimate, compared with the budget, is due to the postponement of the scheme for the revival of boring operations owing to war.

Expenditure.

170. *Subordinate and Expert Staff.*—The increase in the revised estimate, compared with budget, is due to higher expenditure on leave salary and travelling allowances of certain officers of the Agricultural Department and their staff.

171. *Experimental Farms.*—The increase in the revised estimate over the current year's budget is due to additional provision required for the poultry farms at Dhulia and Dharwar. The increase in the next year's estimate is on account of the reorganisation of Bankapur Farm and the proposed opening of poultry training classes at the two poultry farms at Dharwar and Dhulia.

172. *Agricultural Demonstrations and Propaganda including Public Exhibitions and Fairs.*—The large increase in the next year's estimate is due to the transfer of staff employed on rural development work from the Co-operative and Rural Development Department to the Agricultural Department due to the reorganisation of the former Department.

173. *Agricultural Experiments and Research.*—The increase in the revised estimate over the current year's budget is due mainly to new schemes sanctioned during the year, particularly the schemes of opening a sub-station for the development of scientific research in sheep breeding at Sangola and for the establishment of 5 research sub-stations for work in sugar-cane areas. The increase in next year's grants over the budget estimate for the current year is also due to similar reasons. The increase is partly counter balanced by less expenditure on other sanctioned schemes.

174. *Agricultural Education.*—The increase in the revised estimate over the current year's budget is due to the transfer of provision for the agricultural schools at Dhulia and Devihosur from "37-Education" to this head. The increase in the next year's estimate, compared with the current year's revised, is due to the transfer of the assistant horticulturist and his staff from the Co-operative and Rural Development Department to the Agricultural Department due to the reorganisation of the former Department.

175. *Special Rural Uplift Schemes.*—The provision in the next year's estimate is for the schemes for the improvement of poultry in villages and encouragement to pedigree poultry keeping transferred from Rural Development Department to the Agricultural Department.

176. *Grants-in-aid, Contributions, etc.*—The increase in the next year's estimate is due to the transfer of provisions for subsidies to agricultural associations for propaganda work and cotton schemes from "42, Co-operation" to "40, Agriculture" in consequence of the reorganisation of the Co-operative and Rural Development Department.

177. *Special Development Programme.*—The decrease in the revised estimate, compared with the current year's budget is due to the postponement of the schemes for the revival of boring operations and for the control of Katra catterpillar in Gujarat. The large increase in the next year's estimate is due to provisions for (1) bunding and dry farming schemes, (2) land acquisition for tobacco breeding station at Nipani and for Anand Institute, and (3) training of rural assistants.

XXX and 41, Veterinary.

Revenue.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Veterinary College and School Fees ..	16	14	13	12
Other receipts	18	9	11	6
Transfer from the deposit account of grants from the Imperial Council of Agricultural Research	5	20	13	11
Total ..	39	43	37	29

Page 43, Civil Budget Estimates.

Expenditure.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Superintendence	79	64	75	1,02
Veterinary Education and Research ..	65	72	82	87
Subordinate Establishment	2,17	2,13	2,22	2,11
Hospitals and Dispensaries	67	64	58	63
Other Charges	8	14	..	8
Charges in England	5	5	5	6
Total ..	4,41	4,32	4,42	4,77
Charged ..	*28*	*28*	*29*	*28*
Voted ..	4,13	4,04	4,13	4,49

Pages 340-345, Civil Budget Estimates.

Revenue.

178. The decrease in the current year's revised estimate, compared with the budget estimate, is due mainly to reduced expenditure under the schemes for the appointment of Veterinary Investigation Officer and for the control of ticks for which grants are received from the Imperial Council of Agricultural Research. The decrease in the next year's estimate, compared with the revised estimate, is due mainly to the proposed free inoculation and vaccinations against cattle diseases.

Expenditure.

179. *Superintendence.*—The increase in the revised estimate over the budget estimate of the current year is due mainly to larger purchases of sera and vaccine required to combat epidemic among cattle and of increased expenditure on touring of the Director and Deputy Director in connection with rural development activities. The increase in the ensuing year's budget

estimate is due mainly to the provision for the appointment of two new officers for strengthening the superior staff of the Civil Veterinary Department and the proposed free inoculations and vaccinations for the protection of cattle and sheep against cattle diseases.

180. *Veterinary Research and Education.*—The increase in the current year's revised estimate over the budget estimate is due mainly to the purchase of equipment required for the revised course of studies at the Veterinary College and the increased cost of water supply. The next year's estimate includes provisions for the purchase of additional apparatus, instruments, etc., for the revised course and for riding and physical training classes.

181. *Subordinate Establishments.*—The increase in the revised estimate over the current year's budget estimate is due to extensive touring by the subordinate staff for inoculation work and rural development activities.

182. *Hospital and Dispensaries.*—The decrease in the revised estimate, compared with the budget estimate, is due to the fact that the veterinary dispensary buildings at Taloda and Bhusaval are not likely to be completed this year.

183. *Other Charges.*—The current year's provision of 14 is made up of a provision of 29 for (1) Goat Virus producing station, (2) Veterinary Investigation Officer and his staff and (3) Control of ticks offset by a receipt of 15 from the Government of India for work in connection with the Live Stock Importation Act. The total expenditure on the above schemes is however expected to be 14 only, so that the revised estimate after taking into account the receipts, is nil.

XXXI and 42, Co-operation.

Revenue.

Page 43, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Audit Fees	1,56	1,34	1,50	1,55
Miscellaneous	1,72	3,31	4,31	2,24
Transfer from the Deposit Account of the Special Development Fund	..	4,85	3,09	2,47
Total ..	3,28	9,50	8,90	6,26
Deduct—Refunds	—2	—1	—2	—2
Total ..	3,26	9,49	8,88	6,24

Expenditure.

Pages 346-380, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Direction	1,20	1,24	1,27	1,05
Superintendence	6,87	7,79	7,60	4,84
Grants-in-aid	1,19	1,79	1,38	49
Other Charges	6,50	6,38	6,10	3,03
Special Development Programme	..	4,85	3,09	2,47
Total ..	15,76	22,05	19,44	11,88
Charged ..	*40*	*43*	*42*	*33*
Voted ..	15,36	21,62	19,02	11,55

Revenue.

184. *Audit fees.*—The increase in the revised and next year's estimates is based on the progress of actuals during the current year.

185. *Miscellaneous receipts.*—The increase in the revised estimate of the current year, compared with the budget, is due mainly to increased receipts on account of the grants from the Government of India for the development of the handloom industry and the cottage and small-scale woollen industry, receipt

from the Government of India to cover the balance of expenditure incurred in 1939–40 on the economic development and improvement of rural areas and the refund of the balance of the grants made in 1939–40 to the All-India Village Industries Association, partly counterbalanced by reduced credit from the Government of India for the co-operative training and education scheme. The decrease in the next year's estimate, compared with the current year's revised, is due mainly to the transfer of receipts from the Government of India grant for economic development and improvement of rural areas to the major heads " XXIX, Agriculture " and " XLVI, Miscellaneous " in consequence of the transfer of the control of the rural development activities to the Revenue and Agricultural Departments, partly counterbalanced by increased receipts on account of the co-operative training and education scheme.

186. *Transfer from Deposit Account of the Special Development Fund.*—The receipts under this head correspond to the expenditure incurred on various activities financed from the Special Development Fund. The decrease in the revised estimate of the current year, compared with the budget estimate, is due mainly to the postponement of some of the schemes. The decrease in the ensuing year's budget is explained in the paragraph dealing with the " Special Development Programme " under " Expenditure ".

Expenditure.

187. *Direction.*—The decrease in the next year's estimate, compared with the current year's revised, is due to the abolition of the post of Deputy Director of Rural Development and the reduction of staff in the office of the Registrar of Co-operative Societies in consequence of the transfer of control of rural development activities to Collectors and the Director of Agriculture.

188. *Superintendence.*—The decrease in the revised estimate of the current year, compared with the budget, is due mainly to the reduction of two posts of Assistant Registrars of Co-operative Societies and their staff and the late appointment of some of the staff, partly counterbalanced by increased expenditure on contingencies. The large decrease in the next year's estimate, compared with the current year's, is due to the transfer of charges on account of the staff employed on rural development activities to " 25, General Administration " and " 40, Agriculture " owing to the transfer of the control of rural development activities to the Revenue and the Agricultural Departments.

189. *Grants-in-aid.*—The decrease in the revised estimate of the current year, compared with the budget estimate, is due to the fact that the provision for grants to co-operative marketing, co-operative production and better living societies and on cotton schemes could not be fully utilised. The decrease in the next year's estimate, compared with the current year's revised estimate, is due to the transfer of provisions on account of subsidies to agricultural associations for propaganda and cotton schemes to " 40, Agriculture " in consequence of the transfer of the control of the agricultural associations and the cotton schemes to the Director of Agriculture.

190. *Other Charges.*—The decrease in the revised estimate of the current year, compared with the budget estimate, is due mainly to the fact that the provision for village improvement work could not be fully utilised and also to the late introduction of the schemes for bunding operations and seed multiplication and distribution, partly counterbalanced by the increased expenditure on schemes for the development of handloom cotton-industry and cottage and small-scale woollen industry. The large decrease in the next year's estimate, compared with the current year's revised estimate, is due mainly to the transfer of charges on account of the village uplift schemes and other rural development activities to " 25, General Administration " and " 40, Agriculture " owing to the transfer of control of rural development activities to the Revenue Department and the Agricultural Department, partly counterbalanced by increased provision for the co-operative training and education scheme.

191. *Special Development Programme.*—The decrease in the revised estimate of the current year, compared to the budget estimate, is due mainly to the late introduction of the bunding and dry farming scheme, and for the scheme for training village workers and the postponement of the establishment of Debt

Adjustment Boards, partly counterbalanced by increased expenditure on some other schemes financed from the Special Development Fund. The decrease in the next year's estimate, compared with the revised estimate of the current year, is due mainly to the transfer of provision for the bunding and dry farming scheme to " 40, Agriculture " and of the provision for grants to District Rural Development Boards to " 25, General Administration ", partly counterbalanced by the increased provision for new schemes for the development of cottage industries.

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XXXII and 43, Industries.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Industries	3,22	2,53	3,22	2,80
Fisheries	1,20	66	71	76
Collection of payment for services rendered ..	1	..	..	..
Total ..	4,43	3,19	3,93	3,56
Deduct—Refunds	—1	—1	—1	—1
Total ..	4,42	3,18	3,92	3,55

Expenditure.

Pages 381-396, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Industries	6,68	6,35	6,22	8,61
Fisheries	92	86	90	95
Charges in England	5	1	1	5
Total—Voted ..	7,65	7,22	7,13	9,61

Revenue.

192. *Industries.*—The increase in the revised estimate over the current year's budget is due partly to larger receipts under the Weights and Measures Act from manufacturers, dealers and industrial establishments and partly to new areas taken over by Government as a result of the closing down of five local body units from 1st October 1940. The next year's estimate takes into account the reduced rates for stamping and verifying weights and measures.

193. *Fisheries.*—The increase in the current year's revised estimate and the next year's budget estimate is due to a brisk fishing season in the current year and similar conditions anticipated next year.

Expenditure.

194. *Industries.*—The decrease in the revised estimate compared with the current year's budget is due mainly to the fact that grants to needy skilled artisans could not be fully utilised.

The increase in the next year's estimate is due mainly to the provisions for the following items :

(1) Establishment of a Central Stores Purchase Organisation.

(2) Additional Inspecting Units for Weights and Measures.

(3) Appointment of District Industrial Officers.

(4) Special Section for Commercial and Industrial Intelligence in the Department.

(5) Expansion of Industrial Engineer's Workshop and Industrial Chemist's Laboratory.

(6) Increased provision for Tanning and Leather Working Schools.

195. *Fisheries.*—The increase in the revised estimate over the current year's budget is due to a brisk fishing season and that in the next year's budget due to provision for the construction of (1) a salt kothar and clerk's quarters at Manki, (2) retaining walls at Mobar and Jaitapur fish curing yards and (3) clerk's quarters at Kochra.

XXXVI and 47, Miscellaneous Departments.

Revenue.

Page 44, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Examinations Fees	30	32	32	32
Fees for the Inspection of Steam Boilers ..	1,29	1,30	1,30	1,29
Administration of Indian Partnership Act ..	5	4	5	5
Miscellaneous	18	22	20	20
Total ..	1,82	1,88	1,87	1,86
Deduct—Refunds	—2	—2	—3	—2
Total ..	1,80	1,86	1,84	1,84

Expenditure.

Pages 397-409, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Labour and Emigration—				
Inspector of Factories	1,38	1,56	1,54	1,54
Labour	2,76	2,92	2,93	3,12
Inspection and Test—				
Inspection of Steam Boilers	1,24	1,23	1,23	1,21
Statistics—				
Provincial Statistics	10	10	10	10
Miscellaneous—				
Preservation and Translation of Ancient Manuscripts	3	3	3	3
Examinations	15	16	16	16
Administration of Indian Partnership Act ..	3	3	3	3
Miscellaneous	5,61	3,64	3,86	4,11
Charges in England	44	20	14	7
Total ..	11,74	9,87	10,02	10,37
Charged ..	*1,26*	*87*	*78*	*74*
Voted ..	10,48	9,00	9,24	9,63

Expenditure.

196. *Labour.*—The increase in the next year's estimate over the current year's budget and revised estimate is due to (1) larger grants for Amenities to Industrial Labour ; (2) provision on account of staff for the enforcement of Bombay Shops and Establishments Act ; (3) appointment of an additional Assistant Labour Officer and (4) increased expenditure on travelling allowances of Labour Officers.

197. *Miscellaneous.*—The increase in the current year's revised over the budget estimate is due to (1) additional expenditure on rations, bedding and clothing and medicines for the Yeravda Industrial School, (2) additional capitation grants for juveniles ordered to be detained in the Institutions under the Bombay Children's Act, and (3) increased grant to Bombay Province After-care Association. The increase in the next year's estimate, compared with the revised, is due mainly to provision for additional staff for the Yeravda Industrial School and increased grants to the Children's Aid Society and the Society for the Protection of Children in Western India.

XXXIX and 50, Civil Works.

		Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Page 45, Civil Budget Estimates.	Revenue	37,02	38,58	35,60	45,41
Pages 410-450, Civil Budget Estimates.	Expenditure	1,12,80	1,17,76	1,09,63	1,27,51
	Charged ..	*5,66*	*6,31*	*5,81*	*5,94*
	Voted ..	1,07,14	1,11,45	1,03,82	1,21,57

Revenue.

198. The receipts consist mainly of rent of buildings, miscellaneous items and transfers from the Central Road Fund. The decrease in the revised estimate for 1940–41, compared with the budget estimate for that year, is due mainly to reduced expenditure on works debitable to the Road Development Account (4,31), Special Development Fund (9) and less receipts under miscellaneous (16), partially counterbalanced by (*i*) an increase of 1,29 under "recoveries of expenditure" on account of the write-back of the amount spent in 1939–40 on the Police buildings in the Greater Bombay Scheme to the head "81-Capital Account of Civil Works outside the Revenue Account" and (*ii*) increase of 36 in receipts under rents and ferries and arrears of tolls. The increase of 9,81 in the budget estimate for 1941–42, compared with the revised estimate for the current year, is due mainly to the increased provision made for Petrol Tax works partially counterbalanced by less receipts under "recoveries of expenditure."

Expenditure.

199. The decrease of 8,13 in the revised estimate, compared with the budget estimate for 1940–41, is due mainly to low tendered rates in connection with the extensions to the High Court Buildings (1,83) and the construction of the new Law College, Bombay (1,04), postponement of the construction of the second floor of the Out-patient Department in the compound of the Cama and Albless Hospitals, Bombay (48), reduced expenditure on the Road Development works due to postponement of certain works for want of approval by the Government of India, delay in the preparation of plans and estimates, land acquisition, slow progress on works (5,19) and transfer of expenditure on the Police Scheme in Greater Bombay from 50-Civil Works to 81-Capital Account of Civil Works outside the Revenue Account. The saving is partially counterbalanced by additional grants for several unfinished items of the previous year, scarcity works and repairs to roads and buildings, etc.

The increase of 17,88 in the budget estimate for 1941–42, compared with the current year's revised estimate, is due mainly to the provision of increased grants for Petrol Tax works, minor works of all Departments and for repairs to roads and buildings, and to the full provision for grants-in-aid to the local bodies being made under 50-Civil Works instead of a portion thereof being provided under P. Deposits and Advances, as was done in the budget estimate for 1940–41. The increased provision for road repairs is 6 lakhs for building repairs 2 lakhs and minor works 1 lakh.

200. The budget estimate for the year 1941–42 is distributed as follows :—

Major works in progress	..	Voted ..	4,08
New major works ..	..	Voted ..	3,92
Road works to be financed from the Petrol Tax Fund	..	Voted ..	34,35
Minor works ..	..	*Charged* ..	*34*
		Voted ..	4,55
Repairs ..	..	*Charged* ..	*2,03*
		Voted ..	48,02
Establishment, Ordinary	..	*Charged* ..	*2,94*
		Voted ..	15,29
Tools and Plant ..	..	Voted ..	1,47
Grant-in-aid, Ordinary ..	..	*Charged* ..	*5*
		Voted ..	8,61
Do. Road Development Account ..		Voted ..	1,22
Suspense ..	..	Voted ..	5
Charges in England—			
Establishment—Ordinary	..	*Charged* ..	*58*
		Voted ..	1
			1,27,51
		Charged ..	*5,94*
		Voted ..	1,21,57

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NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

201. The staff of the Public Works Department does work which is accounted for under many major heads, e.g. revenue heads "XVII" "18", "39", "50", "51", "XLI" and "53", capital heads "68", "70", "80" and "81", deposit heads such as the Provincial Road Fund. In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. So far as deposit heads and work for other Government is concerned, the establishment and tools and plant charges are first debited to "50" and then recovered on a definite percentage basis, namely, 24 per cent. establishment and 3 per cent. tools and plant which represents a long term average of the incidence of such costs. For the remainder, the establishment and tools and plant charges are debited, in the first instance, direct to the head "50-Civil Works" and are then distributed *pro rata* in proportion to the total outlay on works and repairs debited to each major head. However, in making this *pro rata* distribution, the cost of works and repairs under "XVII" is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The *pro rata* share of the establishment, etc. charges debitable to "18-Civil" "39" and "70" which are not Public Works Department heads is treated as a recovery of expenditure under "50-C.W." and the demand in respect of these charges is made under the respective heads concerned. As regards the remaining heads with which the Public Works Department is directly concerned, the demand for the ordinary establishment, etc., charges is made under "50-C.W." only.

As irrigation is treated as a commercial department, the heads "XVII", "18 (P.W.D.)" and "68" are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the establishment charges debitable to those heads on a *pro rata* basis, by a credit to the head "55-Superannuation, etc." where pensions of all Government servants are initially debited.

202. The sub-joined table shows the incidence of special as well as ordinary establishment charges (including pensionary charges in the case of irrigation heads) under the Public Works Department heads proper :—

—		Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
1. Irrigation Heads—"XVII".—					
(*a*) Special Establishment..	Voted ..	2,75,411	2,88,800	2,60,000	2,88,300
(*b*) Pensionary Charges ..	*Charged* ..	*5,758*	*4,700*	*5,000*	*4,500*
	Voted ..	34,605	19,300	21,500	19,800
(*c*) Ordinary establishment charges calculated on *pro-rata* basis ..	*Charged* ..	*63,987*	*55,000*	*56,000*	*50,000*
	Voted ..	3,84,498	2,25,000	2,40,000	2,20,000
(*d*) Collection charges in the Civil Department in respect of direct receipts.	Voted ..	53,313	52,000	53,000	53,000

—		Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
		Rs.	Rs.	Rs.	Rs.
1. *Irrigation Heads—"XVII"*—contd.					
"18"—					
(*a*) Special establishment..	Voted ..	28,554	28,400	27,000	28,600
(*b*) Pensionary charges ..	*Charged* ..	*1,183*	*100*	*100*	*100*
	Voted ..	6,433	600	600	500
(*c*) Ordinary establishment charges calculated on *pro rata* basis ..	*Charged* ..	*13,146*	*1,600*	*1,200*	*1,000*
	Voted ..	71,478	6,000	5,000	5,000
(*d*) Collection charges in the Civil Department in respect of direct receipts	Voted ..	1,600	2,000	2,000	1,600
"68"—					
(*a*) Special establishment..	Voted ..	..	..	..	..
(*b*) Pensionary charges ..	*Charged* ..	*503*	*1,000*	*1,000*	*800*
	Voted ..	2,860	5,000	4,000	3,700
(*c*) Ordinary establishment charges calculated on *pro rata* basis ..	*Charged* ..	*5,589*	*13,300*	*9,800*	*9,000*
	Voted ..	31,773	55,000	43,000	41,000
2. *Civil Works*—					
"50"—					
(*a*) Ordinary establishment charges calculated on *pro rata* basis ..	*Charged* ..	*3,16,300*	*3,94,000*	*3,41,700*	*3,52,000*
	Voted ..	16,13,781	16,29,000	15,10,000	15,30,000
(*b*) Establishment Central Road Fund	*Charged* ..	*5,731*	..	..	..
	Voted ..	2,754	..	..	..
"81"—					
Ordinary establishment charges calculated on *pro rata* basis ..	*Charged*..	..	..	*15,000*	*23,500*
	Voted ..	..	..	62,000	1,02,000
3. *Bombay Development Schemes*—					
"51"—					
(*a*) Special establishment..	*Charged* ..	*2,298*	..	..	..
	Voted ..	1,13,640	1,15,000	1,10,000	1,13,700
(*b*) Ordinary establishment charges calculated on *pro rata* basis ..	*Charged* ..	*20,858*	*28,000*	*24,000*	*20,000*
	Voted ..	79,340	1,14,000	1,05,000	88,000

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
3. *Bombay Development Schemes*—contd.				
"*80*"—				
(*a*) Special establishment.. *Charged* ..	*3,518*	*3,200*	..	..
(*a*) Special establishment.. Voted ..	18,056	11,800	6,800	5,900
(*b*) Ordinary establishment charges calculated on *pro rata* basis .. *Charged* ..	..	..	*1,700*	*7,000*
(*b*) Ordinary establishment charges calculated on *pro rata* basis .. Voted ..	..	..	7,000	32,000
4. *Electricity heads*—				
XLI—Receipts from Electricity Schemes—				
Ordinary establishment charges calculated on *pro rata* basis .. *Charged* ..	*519*	*400*	*300*	*400*
Ordinary establishment charges calculated on *pro rata* basis .. Voted ..	903	1,000	1,500	1,600
"53"—Capital Outlay on Electricity Schemes met out of Revenue—				
Ordinary Establishment charges calculated on *pro rata* basis .. *Charged* ..	*29,969*	*400*	*300*	*100*
Ordinary Establishment charges calculated on *pro rata* basis .. Voted ..	59,629	1,000	1,500	400
Total ..	32,47,987	30,55,600	29,16,000	30,03,500
Charged ..	*4,69,359*	*5,01,700*	*4,56,100*	*4,68,100*
Voted ..	27,78,628	25,53,900	24,59,900	25,35,100

NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1941-42.

203. The total gross estimated cost of the Public Works Department for the year 1941-42 is Rs. 36,11,200 (Rs. 5,05,400 Charged and Rs. 31,05,800 Voted) while the total net estimated cost is Rs. 30,03,500 (Rs. 4,68,400 Charged and Rs. 25,35,100 Voted).

204. The following statement shows the variations between the figures of the cost of establishment for the years 1939-40, 1940-41 and 1941-42 :—

Items.	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
	Rs.	Rs.	Rs.	Rs.
1. Total establishment charges excluding pensionary charges	36,37,484	36,79,600	35,21,200	35,81,800
2. *Deduct*—Establishment charges recoverable from other Governments and Departments	—4,40,839	—6,54,700	—6,37,400	—6,07,700
Net Establishment charges excluding pensionary charges	31,96,645	30,24,900	28,83,800	29,74,100
3. Pensionary charges of the Irrigation Department	51,342	30,700	32,200	29,400
Total ..	32,47,987	30,55,600	29,16,000	30,03,500

Item 1—Total Establishment charges excluding pensionary charges.—(*a*) The decrease of 98 in the budget estimate for the next year, compared with the current year's budget estimate is due mainly to (1) transfer of two officers of the I.S.E. to Military Service and to one I.S.E. officer proceeding on long leave, and (2) postponement of direct recruitment to the B.S.E. Class I and Class II Services.

(*b*) The increase of 60, compared with the revised estimate for the year 1940-41, is due to (1) the provision for extra establishment, (2) provision for increased travelling allowance and (3) increased provision for recruitment to B.S.E. Class II Service.

Item 2—Establishment charges recoverable from other Governments and Departments, etc.—The lesser recoveries anticipated during the year 1941-42, compared with the budget and revised estimates for the year 1940-41, are due mainly to (1) less recoveries under "Provincial Road Fund" and "18-A-Civil" and (2) change in the accounting procedure in respect of the major head "80-Bombay Development Scheme" which is now debited with *pro rata* charges, instead of percentage recoveries.

PRO FORMA ACCOUNT OF THE RECEIPTS AND EXPENDITURE FROM THE PETROL TAX FUND.

	Rs.
Opening balance on 1st April 1939	5,35,615
Receipts in 1939–40	22,00,018
	27,35,633
Expenditure in 1939–40	26,91,546
Balance on 31st March 1940	44,087
Estimated receipts in 1940–41	24,06,000
	24,50,087
Estimated expenditure in 1940–41	25,33,000
Estimated balance on 1st April 1941	—82,913
Estimated receipts in 1941–42	35,56,000
	34,73,087
Estimated expenditure in 1941–42	35,56,000
Estimated balance on 31st March 1942	—82,913*

* This minus balance will be adjusted early in 1942–43 by a credit along with the first quarterly allotment to be received from the Central Road Development Fund equal to 90 per cent. of the estimated expenditure in the beginning of that quarter (*vide* paragraph 288).

DETAILS OF THE BUDGET ESTIMATE FOR TOOLS AND PLANT UNDER " 50-CIVIL WORKS " FOR THE YEAR 1941-42.

Name of Officer.	Amount.
	Rs.
Superintending Engineer, Northern Circle	67,000
Superintending Engineer, Central Circle	57,000
Superintending Engineer, Deccan Irrigation Circle	25,000
Superintending Engineer, Southern Circle	57,000
Electrical Engineer to Government	9,000
Consulting Public Health Engineer to Government	10,000
Total ..	2,25,000

Distribution of the above total—

Provincial Road Fund	25,000
39-Public Health, Public Works Department	2,000
50-Civil Works, Provincial	1,47,000
51-Bombay Development Scheme	8,000
XLI-Receipts from Electricity Schemes—*Deduct*—Working Expenses	200
53-Capital Outlay on Electricity schemes met out of Revenue	100
70-Capital Outlay on Improvement of Public Health (General Department)	200
80-Bombay Development Scheme	3,000
81-Capital Account of Civil Works outside the Revenue Account	10,000

Irrigation Heads—

XVII, Irrigation, Navigation, etc.	11,000
18-Irrigation—Public Works Department	500
18-Irrigation—Civil (Revenue Department)—	
Maintenance and repairs	3,000
Special Development Programme	11,000
68-Irrigation	4,000
Total ..	2,25,000

XL and 51, Bombay Development Scheme.

205. Up to and inclusive of the year 1938-39 receipts and expenditure for all the schemes of the late Development Department except the Back Bay Reclamation Scheme and the Salsette and Ambernath Water Supply Schemes appear under these heads, the transactions pertaining to the Back Bay Reclamation Scheme being shown under the capital head 80, Bombay Development Scheme. With effect from the year 1939-40 the revenue receipts and expenditure on repairs and maintenance of the latter scheme are recorded under the revenue heads XL and 51, Bombay Development Scheme, respectively. The receipts and expenditure in respect of the Salsette and Ambernath Water Supply Schemes are recorded under the heads XXVIII and 39, Public Health, respectively.

Revenue.

Page 45, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Rents from properties	11,57	12,72	13,06	13,03
Sale of electricity	13	13	13	14
Miscellaneous receipts	20	6	7	6
Deduct—Refunds	..	—1	—1	—1
Total ..	11,90	12,90	13,25	13,22

Expenditure.

Pages 451-453, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
I. Original Works—				
(*a*) Land acquisition and law charges ..	..	2	1	2
(*b*) Other works—				
(1) Industrial Housing Scheme ..	..	17	37	9
(2) S. S. 3 (Trombay North-West) ..	..	10	11	5
(3) S. S. 7 (Khar Model Suburb) ..	..	6	5	5
(4) S. S. 16 (Shahar)	1,94	2	2	3
(5) S. S. 18 (Kirol North)	..	1	..	..
(6) G-1 (*a*) Quarters and offices in Bombay	..	1	2	2
(7) Back Bay Reclamation Scheme ..	..	3	3	3
	1,94	42	61	29

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
II. Repairs and maintenance including rents and taxes, etc., for Development Chawls ..	5,13	5,92	5,10	*5,42
III. Establishment .. *Charged* ..	*23*	*28*	*24*	*20*
Voted ..	2,41	2,38	2,24	2,06
Tools and Plant	8	11	11	8
Total ..	9,79	9,11	8,30	8,05
Charged ..	*23*	*28*	*24*	*20*
Voted ..	9,56	8,83	8,06	7,85

* The approximate distribution of this amount will be as under :—

Executive Division.	Buildings.	Communications.	Miscellaneous	Total.
Presidency	4,99	..	19	5,18
Thana	2	7	..	9
Electrical	15	..	..	15
Total ..	5,16	7	19	5,42

Revenue.

206. The increase of 34 in the revised estimate, compared with the budget, is under " Rents from properties " mainly owing to increase in the occupancies of Development Chawls.

Expenditure.

207. The increase of 19 under " Original Works " in the revised estimate for the current year, compared with the budget is due mainly to additional expenditure on improvements to Development Chawls at Worli. The decrease of 32 in the next year's budget estimate, compared with the revised estimate for the current year, is due mainly to less expenditure on the Industrial Housing Scheme and the Suburban Scheme No. 3, Trombay-North-west. The decrease of 82 in the revised estimate, compared with the budget, under " Repairs " is based on the progress of actuals of the current year. The increase of 32 in the next year's budget, compared with the revised estimate, is mainly on account of special repairs to Development Chawls and to construction of roads in Chembur.

208. *Establishment.*—The decrease in the current year's revised estimate and the next year's budget estimate, compared with the current year's budget estimate, is due partly to less expenditure on " works and repairs " and partly to the post of the Manager, Development Chawls, having been held by a Public Works Department officer in addition to his own duties. For purposes of appropriation ordinary establishment charges of 88 voted and 20 charged and tools and plant charges of 8 voted have been included in the demand under " 50, Civil Works" and the residue, viz. 6,89 has been included in the demand under this head.

XLI, Receipts from Electricity Schemes.

Page 46, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Bhatgar Electricity Scheme—				
Sale of power	6	6	6	7
Gross Revenue	6	6	6	7
Deduct—Working Expenses	—6	—10	—10	—13
Net Revenue ..	..	—4	—4	—6

209. This head has been opened with effect from 1939-40 to record receipts and revenue expenditure on the maintenance of Electricity Schemes.

For purposes of appropriation out of the total provision of 13 under " Deduct —Working Expenses ", ordinary establishment and tools and plant charges of 2 have been included in the demand under the head " 50, Civil Works " and the residue, viz. 11 has been included in the demand under this head.

53, Capital Outlay on Electricity Schemes met out of Revenue.

Page 454, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Bhatgar Electricity Scheme—				
Works	2,77	8	8	2
Establishment, tools and plant charges ..	94	2	2	1
Total ..	3,71	10	10	3
Charged ..	*30*	*1*	*1*	..
Voted ..	3,41	9	9	3

210. This head has been opened from 1939-40 to record capital expenditure on Electricity Schemes financed from ordinary revenue. The next year's budget estimate is for the completion of the Bhatgar Electricity Scheme. For purposes of appropriation the ordinary establishment and tools and plant charges of 1 voted have been included in the demand under " 50, Civil Works " and the residue, viz. 2 has been included in the demand under this head.

XLIII, Transfers from Famine Relief Fund and 54, Famine.

Revenue.

Page 47, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Transfers from Famine Relief Fund ..	1,89	2,40	1,81	2,26
Total ..	1,89	2,40	1,81	2,26

Expenditure.

Page 456, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
54—A-Famine Relief	66	50	1,00	75
54—B-Transfers to Famine Relief Fund ..	..	..	..	..
Total—54-Famine—voted ..	66	50	1,00	75

Revenue.

211. The amount to be drawn from the Famine Relief Fund for expenditure under the revenue heads is shown under the receipt head " XLIII-Transfers from Famine Relief Fund." The revised estimate for the current year and the budget estimate of next year are placed at 1,81 and 2,26 respectively, as famine fund receipts to this extent will be available to meet famine expenditure. Out of 2,26 provided next year, 75 will be utilised on anticipated direct expenditure and the balance on indirect famine expenditure on protective irrigation works.

Expenditure.

212. *54-A—Famine Relief.*—No provision was made in the budget estimates for 1939-40 as no scarcity was anticipated at the time the estimates were framed. The agricultural situation subsequently turned out unsatisfactory in parts of Ahmedabad, Panch Mahals sub-division of the Broach and Panch Mahals district and Sholapur district. To relieve the agriculturists in the affected areas, relief measures were started and an expenditure of 66 was incurred during that year. A provision of 50 was made in the current year's budget for expenditure on famine relief in the affected areas but this has proved inadequate. This accounts for the increase of 50 in the current year's revised estimate. The relief measures will continue during the next year till the break of rains. A provision of 75 has, therefore, been made for the purpose in the next year's budget.

213. *54-B—Transfers to Famine Relief Fund.*—Under section 7 (*1*) of the Bombay Famine Relief Fund Act, the accounts of the fund shall be made up at the end of each financial year, the securities belonging to the fund being valued at their market value on the last day of such year. Section 7 (*2*) of the Act provides that if the accounts so made up show that the balance in the fund at the end of such year falls short of rupees sixty-three lakhs, the deficiency shall be made up from the revenues of the Province. No provision was made in the current year's budget as it was quite impossible to forecast the market value of securities so far in advance. For the same reason, no estimate has been entered in next year's estimates. The revised estimate for the current year has been placed at *Nil* as on the basis of the information now available it is estimated that the anticipated deficit in the invested funds at the end of the current year will be met from the excess famine fund receipts.

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XLIV and 55, Superannuation.

Revenue.

Page 47, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Contributions for pensions and gratuities	7,80	7,47	7,15	7,02
Receipts in England	1	....	....	1
Deduct—Refunds	....	—1	—1	—1
Total ..	7,81	7,46	7,14	7,02

Expenditure.

Pages 457-460, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Superannuation and retired allowances	86,90	90,27	91,15	95,40
Compassionate allowances ..	62	60	67	60
Gratuities	20	21	21	20
Pensions for distinguished and meritorious services or for political considerations	11	11	11	11
Covenanted Civil Service Pensions ..	1,06	1,05	1,06	1,06
Government contribution payable under the I. C. S. Family Pension Rules	4	2	2	2
Donations to service funds ..	20	19	21	22
Donations to provident funds ..	21	24	22	20
Equated payments of commuted value of pensions transferred from capital.	12,05	13,11	13,11	14,23
Charges in England	25,50	26,00	26,21	26,32
Loss or gain on exchange ..	10	....	5	....
Contribution for pensions and gratuities of officers of joint cadre establishment	5	2	4	....
Deduct—Actual amount of pensions recovered from other Governments.	—6,04	—6,30	—6,74	—6,30
Deduct—Pensionary charges transferred to commercial departments ..	—62	—31	—32	—29
Total ..	1,20,38	1,25,21	1,26,00	1,31,77
Charged ..	*28,90*	*29,26*	*30,25*	*30,12*
Voted ..	91,48	95,95	95,75	1,01,65

214. *Superannuation and retired allowances.*—The revised estimate for 1940-41 is based on the progress of actuals. The estimate for 1941-42 provides for the growth of expenditure indicated by the trend of the actuals of recent years.

215. *Equated payments of commuted value of pensions transferred from capital.*—Since 1926-27 the capital expenditure debited to the head "83, Payments of commuted value of pensions" together with the interest accruing thereon, is being repaid from revenue by equated payments spread over fifteen years. These equated payments are debited to this head. The increase in 1941-42, over the current year's revised estimate, is due to the fact that the revised estimate includes equated payments for fourteen years whereas next year's budget estimate includes those for fifteen years.

216. *Charges in England.*—The expenditure under this head includes pre-separation pension charges both in respect of Bombay and Sind. The portion recoverable from Sind on this account is included under the minor head "*Deduct*—Actual amount of pensions recovered from other Governments". The current year's revised and the next year's estimate are based on the latest information available.

217. *Deduct—Actual amount of pensions recovered from other Governments.*—The pension charges pertaining to the period prior to 1st April 1936 are to be shared by Bombay and Sind in the manner specified in the Government of India (Constitution of Sind) Order, 1936. Broadly speaking, Sind has to pay to Bombay the amount by which the total payments from Bombay treasuries in respect of pre-separation pensions exceed 85 per cent. of the total liability of both provinces for that period. Recoveries from Sind in this respect have been made with effect from 1st April 1936.

218. *Deduct—Pensionary charges transferred to commercial Departments.*—The pensionary charges which are debitable to the accounts of the Irrigation Department are shown as deductions from charges under this minor head. These pensionary charges depend upon establishment charges and on works expenditure in a year.

XLV and 56, Stationery and Printing.

Revenue.

Page 48, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Stationery receipts	13	25	25	25
Sale of Gazettes and other Government publications	77	77	89	77
Other Press receipts	2,44	3,06	2,79	3,01
Receipts in England	1	1	1	1
Total ..	3,35	4,09	3,94	4,04
Deduct—Refunds	—5	—1	—4	—4
Total ..	3,30	4,08	3,90	4,00

Expenditure.

Pages 461-467, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
I—Stationery.				
Stationery Offices and Stores ..	1,06	1,05	1,09	1,08
Purchase of stationery stores ..	5,99	6,71	9,00	7,96
Stationery supplied by other Governments	....	½	½	½
Lump provision for high prices due to war	....	1,25	....	....
Deduct—Value of stationery supplied to other Governments and paying Departments	—3	—½	—½	—½
II—Printing.				
Government Presses	5,64	6,46	6,92	7,06
Printing at private presses ..	1	1	1	1
Cost of printing work done by other Governments	....	½	½	½
Deduct—Cost of printing work done for other Governments and paying Departments	—3	—1	—2½	—1½
Charges in England	3	28½	33	28
Total—Voted ..	12,67	15,76	17,33	16,38

Revenue.

219. *Other Press Receipts.*—The decrease in the current year's revised, compared with the budget estimate, is due mainly to fall in cost rates and smaller demands for the Provincial standard forms from the officers of the Central Government. The next year's provision is based on the past actuals.

Expenditure.

220. *Purchase of Stationery Stores.*—The increase in the current year's revised estimate over the budget estimate is due mainly to additional stationery required for the printing of a large number of copies of the *Bombay Information Series* in English and of the *Bombay Samachar* in regional languages and to the higher rates for paper, stationery and drawing articles, etc., owing to war conditions.

The next year's provision is based on the past actuals after taking into account the rise in prices.

221. *Government Presses.*—The increase in the current year's revised estimate over the budget estimate is due mainly to (1) additional printing work such as printing of (*a*) weekly *Bombay Information Series* in English, (*b*) *Bombay Samachar Patrika* in Marathi, Gujarati, Kannada and Urdu, (*c*) summaries of certain annual reports in all languages, (*d*) several leaflets of Bombay War Publicity Committee and (*e*) reports of several committees appointed by Government, (*f*) census work, (*g*) University work, (2) the purchase of large quantity of type, (3) higher rates for stores required by the Government Press, and (4) the temporary revival of the post of the second Assistant Manager.

The increase in 1941-42, compared with the current year's revised estimate, is due mainly to the provision for the purchase of a printing machine for the Yeravda Prison Press.

222. *Charges in England.*—The increase in the revised estimate over the budget estimate is due to the supply, during the current year, of certain articles included in the last year's indents.

223. *Cost of services rendered by the Printing and Stationery Department to the Bombay Legislative Assembly and Council.*—The cost of the printing work, etc., done for the Bombay Legislative Assembly and the Bombay Legislative Council during the year 1939-40 works out to Rs. 56,241.

XLVI and 57, Miscellaneous.

Revenue.

Page 49, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Unclaimed deposits	2,49	2,00	2,40	2,35
Sale of old stores and materials ..	6	6	20	6
Sales of land and houses, etc. ..	1	....	1	1
Fees for Government audit ..	39	40	40	41
Contributions	26	33	26	32
Other fees, fines and forfeitures ..	18	1,21	12	15
Transfer from the deposit account of Special Development Fund ..	....	....	....	1,45
Transfer from the deposit account of grants for economic development and improvement of rural areas ..	....	....	....	1,76
Recoveries of overpayments ..	2,67	20	40	32
Collection of payments for services rendered	1,51	1,17	1,30	1,53
Miscellaneous	19	25	10	19
Receipts in England	1	....	1	1
Net gain by exchange on remittance transactions	1	....	....	....
Loss or gain by exchange on local transactions	—3	....	—1	....
Total ..	7,75	5,62	5,19	8,56
Deduct—Refunds ..	—55	—58	—90	—56
Total ..	7,20	5,04	4,29	8,00

Expenditure.

Pages 468–475, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Cost of books and periodicals ..	2	1	1	1
Donations for charitable purposes ..	1,33	1,24	1,82	3,18
Special commissions of enquiry ..	22	....	....	....
Petty establishments	6	38	37	60
Irrecoverable temporary loans and advances written off	2,00	30	20	30
Rents, rates and taxes	1,62	1,81	1,39	1,41
Contributions	2,67	2,24	5,80	5,76
Miscellaneous compensations ..	2,20	3,80	1	1
Miscellaneous darbar charges ..	2	2	3	5
Charges in connection with Village Panchayats Act, Bombay ..	12	1,10	1,21	1,50
Miscellaneous and unforeseen charges	25,34	9	1,00,17	27,33
Expenditure on Air Raid Precautions	....	....	....	....
Charges in England	1	1	4	1
Total ..	35,61	11,00	1,11,05	40,16
Charged ..	*9*	....	....	....
Voted ..	35,52	11,00	1,11,05	40,16

Revenue.

224. *Unclaimed deposits.*—The revised estimate of the current year and the budget estimate of next year are based on the average of past actuals.

225. *Sale of old stores and materials.*—The excess in the revised over the budget estimate of the current year is due to the credit of 14 on account of the sale of five motor cars to the military authorities.

226. *Contributions.*—In view of the slow progress of actuals in the current year, the revised estimate has been placed at 26.

227. *Other fees, fines and forfeitures.*—The decrease in the revised estimate of the current year and the budget estimate of next year is due to the transfer of the provision on account of receipts from quarry fees to the head " VII, Land Revenue—Miscellaneous ".

228. *Transfer from the deposit account of the Special Development Fund.*—The amounts represent credit for expenditure to be financed from the fund. This expenditure has been provided for under " 25, General Administration ".

229. *Transfer from the deposit account of grants for economic development and improvement of rural areas.*—With effect from next year, expenditure from grants made by the Government of India for rural development is to be provided

under "25, General Administration" and a corresponding credit is to be taken to "XLVI—Miscellaneous" by transferring an equal amount from the deposit section. The amount of 1,76 in next year's budget estimate represents receipts on this account.

230. *Recoveries of overpayments.*—The revised estimate of the current year is based on the progress of actuals in the current year. The budget estimate of next year is based on the average of past actuals.

231. *Collection of payments for services rendered.*—The revised estimate of the current year and the budget estimate of next year are based on past actuals and the progress of latest actuals.

232. *Miscellaneous.*—The revised estimate of the current year is low in view of the slow progress of latest actuals. The next year's budget estimate is based on the average of past actuals.

233. *Refunds.*—The increase in the revised over the current year's budget estimate is due mainly to the refund of contributions under the Public Trusts and Wakf Acts, wrongly credited to the head "Other fees, fines and forfeitures" in 1939-40.

Expenditure.

234. *Donations for charitable purposes.*—The increase in the revised estimate compared with the current year's budget is due mainly to (*i*) grants to charitable trusts in lieu of urban immoveable property tax paid by them (70) and (*ii*) pecuniary relief to persons thrown out of employment by prohibition (13), partly counterbalanced by the transfer of provision for grants to Societies for the prevention of cruelty to animals to the head "Contributions". The estimate for next year, compared with the revised estimate of the current year, is higher as it includes provisions of 2,00 for grants-in-aid to charitable trusts and an extra provision of 25 for gratuitous relief to persons rendered destitute as a result of the cyclone of October last year.

235. *Petty Establishments.*—The next year's estimate includes increased provision for general elections of local boards due in that year.

236. *Irrecoverable temporary loans and advances written off.*—The decrease in the revised estimate is based on the progress of actuals.

237. *Rents, rates and taxes.*—Provision is made for the amount payable to the Bombay Municipality in respect of Government properties in lieu of the general tax under section 144 of the City of Bombay Municipal Act, 1888. Pending settlement of a dispute with the Municipality regarding certain buildings and lands included in Mr. Kanga's award for 1934-39 and preparation of a new award for 1939-44, the current year's estimate was fixed at 1,81. The variation in the revised estimate is due partly to the payment to the Municipality according to the rateable value fixed in Schedule I of the award for 1939-44 for Government buildings and lands in the City and partly to the excess payments made to the Bombay Municipality in past years being set off against payments due. The estimate for the next year is based on the rateable value of Government buildings and lands fixed in Schedule I of Mr. Kanga's award for 1939-44.

238. *Contributions.*—Compared with the current year's budget, the revised estimate of the current year and the budget estimate of the next year are higher mainly owing to the inclusion of the anticipated expenditure on the following items transferred from the heads "Donations for charitable purposes" and "Miscellaneous compensations":—

	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Grants to Societies for the prevention of cruelty to animals ..	33	32
Grants-in-aid to local bodies on account of—		
(*a*) quarry fees credited to Government	1,07	97
(*b*) revenue from fines credited to Government	2,05	2,05
	3,45	3,34

The revised estimate of the current year and the budget estimate of the next year also include expenditure on grants to (1) municipalities on account of the Bombay shops and Establishments Act, 1939, (2) Public Trusts Funds and (3) Northern and Southern Group Ports Funds, which were not provided for in the current year's budget.

239. *Miscellaneous compensations.*—The revised estimate of the current year and the budget estimate of next year are less in view of the transfer of the anticipated expenditure on grants-in-aid to local bodies on account of (*a*) quarry fees credited to Government and (*b*) revenue from fines credited to Government to the head " Contributions ".

240. *Charges in connection with the Village Panchayats Acts, Bombay.*—The excess in the revised estimate of the current year is due to larger expenditure than anticipated on initial grants to new village panchayats and expenditure on village panchayat elections for which no provision was made partially counterbalanced by savings in the provision for grants on account of village panchayat secretaries. The next year's budget estimate is higher as it includes provision for village panchayat elections and larger provisions for initial grants to new village panchayats and for grants to village panchayat secretaries.

241. *Miscellaneous and unforeseen charges.*—The increase in the revised estimate of the current year and the budget estimate of next year is due mainly to the provisions of Rs. 1,00 lakhs and Rs. 27·2 lakhs respectively for transfer to the Deposit head " Special Development Fund ".

242. *Expenditure on Air raid precautions.*—With effect from 1941-42, all expenditure incurred on air raid precautions and the recovery from the Central Government in respect of such charges are to be recorded under this minor head. The expenditure will be *nil* as the whole amount is expected to be recovered from the Government of India.

L, Miscellaneous Adjustments between Central and Provincial Governments.

Receipts.

Page 49, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Agency charges under the Petroleum Act	....	7	7	7
Explosives Act	....	20	20	20
Total ..	25	27	27	27

243. Officers of the Provincial Government who are District Authorities under the rules framed under the Petroleum Act, 1934, and the Indian Explosives Act, 1884, administer these Acts and collect the license fees. Up to 1938–39 these fees were credited direct to provincial revenues as agency fees. The Government of India, in consultation with the Auditor General, decided that these fees should be credited to central revenues as they are a source of central revenue and that it would pay an equivalent amount to this Government as payment for the work done by provincial officers. According to this decision, the Accountant General, with effect from 1938–39, credits the total amount of fees received in the province in each year to central revenues by debit to "IX, Stamps" and "XXIII, Police" to which fees are first credited and an equal amount is credited to this Province under this head. The revised estimates of the current year and the budget estimates of the next year represent this adjustment, an equal amount having been deducted from the receipts under "Stamps" and "Police".

LI and 63, Extraordinary Receipts and Charges.

Revenue.

Page 49, Civil Budget Estimate.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Sale of land	1,05	21	....	17
Sale of other Government Assets ..	....	....	4	....
Other Items	2,09	19	2,89	....
Total ..	3,14	40	2,93	17

Expenditure.

Pages 476–488, Civil Budget Estimate.

——	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Expenditure on retrenched personnel..	1	1	1	1
Expenditure on repurchase of lands forfeited during the civil disobedience movement	1,37	....	1	....
Charges incurred as a direct result of the war	1,55	3,46	10,72	7,87
Deduct—Recoveries of War Charges ..	—1,55	—3,46	—10,72	—7,87
Total ..	1,38	1	2	1
Charged ..	*1,22*	....	....	....
Voted ..	16	1	2	1

Revenue.

244. *Sale of land.*—The receipts from the sale of certain lands at Mazagaon to the Bombay Port Trust not having been realised in 1940–41, a credit has been taken in 1941–42 instead of in the current year's revised estimate.

245. *Other Items.*—The current year's revised estimate includes (*i*) 2,70 on account of the surplus in the Prothonotary and Senior Master's Suitors' balance credited to Government, (*ii*) 9 on account of interest on High Court deposits, and (*iii*) 10 on account of compensation from the Bandra Municipality in respect of certain Government lands absorbed in the Town Planning Scheme, Bandra, No. III.

Expenditure.

246. *Expenditure on repurchase of lands forfeited during the civil disobedience movement.*—When the budget estimates for this year were framed, no expenditure was expected to be incurred on this account. The actuals in the current year indicate that some small expenditure will be required this year; hence the revised estimate for 1940–41 has been adopted at 1.

247. *Charges incurred as a direct result of the War.*—Expenditure incurred by Government on war measures on behalf of the Government of India which is recoverable from that Government is to be recorded under this head. Recoveries are to be taken as a deduct entry under this head, if they are effected in the same year or to the receipt head " LI, Extraordinary Receipts " if they are effected in subsequent years. Thus, the liability of the Provincial Government as regards expenditure on war measures undertaken on behalf of the Government of India is *nil.*

248. The Auditor General in India has decided that with effect from 1941–42, expenditure on Air Raid Precautions which is recoverable from the Government of India should be debited to " 57, Miscellaneous "—Provincial and hence no provision has been made for it in next year's budget under " 63 ".

68, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure.

249. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "68". The capital expenditure on these works may be defrayed from the general revenues of the year, or from the Famine Relief Fund, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head "68" is intended to include only such expenditure as is incurred from sources outside the revenues of the year, and for this reason the provisions made from ordinary revenues of the year, or from the Famine Relief Fund, are deducted in a lump sum from the gross provision made under this head and are shown under a separate head, viz., "19".

250. The figures for the three years ending 1941–42 are shown below :—

—	*Charged.*	Voted.	Total.
1939–40	*6*	36	42
1940–41 (Budget)	*14*	3,65	3,79
1940–41 (Revised)	*11*	2,43	2,54
1941–42 (Budget)	*10*	3,07	3,17

Pages 489 490, Civil Budget Estimates.

251. The revised estimate of 1940–41 shows a decrease of 1,25, compared with the budget estimate, due mainly to less expenditure than anticipated on the installation of measuring devices. The decrease of 62 in the budget estimate of the next year, compared with the current year's budget estimate, is due to less provision required for works under construction.

252. The details of the provision made for 1941–42 are given below :—

—	Voted.	*Charged.*	Total.
Works	2,59	....	2,59
Establishment—			
Ordinary	41	*9*	50
Special	....	....	....
Pensionary charges	4	*1*	5
Tools and Plant (Ordinary)	4	....	4
Deduct—Receipts on capital account	—1	....	—1
Total ..	3,07	*10*	3,17

253. As explained in the last paragraph under the head "XVII", all ordinary establisment and tools and plant charges of the Public Works Department are included in one demand for grant under the head "50, Civil Works". Out of the total amount of 3,17 the provisions of 50 and 4 for ordinary establishment and tools and plant charges, respectively, have therefore, been included in the demand under the head "50, Civil Works"—and the residue, viz., 2,63 has been included in the Demand for Irrigation Works (Capital).

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70, Capital Outlay on Improvement of Public Health.

Expenditure.

Pages 491–492, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
1. Annual instalment for the purchase of Kirkee Water Works from Military Authorities ..	25	25	25	25
2. Sholapur Development Scheme ..	—4	33	....	25
3. Poona Water Works	....	....	2	8
4. Poona Cantonment Water Works	53	9	9	11
5. Badlapur Water Works ..	....	....	....	10
Rounding ..	....	1	1	....
Total ..	74	68	37	79
Charged ..	*1*	*2*	*1*	*2*
Voted ..	73	66	36	77

254. *Item 1.*—According to the terms of agreement for the purchase of the Kirkee Water Works made with the Government of India in 1929, payments are to be made in 20 equal annual instalments of 25 each. The amount of 25 in the next year's budget is on account of the eleventh instalment.

255. *Item 2.*—As the question of the acquisition of land for " Diversion of Sadar Bazar Nala " is still not finally settled, no expenditure is likely to be incurred on the work during the current year. It is however expected that the question will be settled in 1941–42 and that the work will shortly be taken up. The provision on account of the work has accordingly been made in the next year's budget.

256. *Item 3.*—The provision made in the next year's budget is for laying a water main and necessary fire hydrants along the Kennedy Road between the Infectious Diseases Hospital and the Raja Bahadur Motilal Mills for the protection of buildings along the line.

257. *Item 4.*—The provision made in the next year's budget is for providing and fixing additional 200 meters to the existing water connections in the bazar area of Poona Cantonment.

258. *Item 5.*—The provision made in the next year's budget is for installing one spare electrically driven pumping set for the Badlapur Water Works in order to cope with the increased demand for water and also to serve as a standby pump.

80, Bombay Development Scheme.

259. All the activities of the Development Department were originally financed from loan funds under the capital expenditure head "59 (now 80), Bombay Development Scheme", the capital receipts realised therefrom being taken in reduction of expenditure under the same head, and the revenue receipts being shown under the head "XLII—Bombay Development Scheme". From the year 1927–28, revenue heads "42" (now 51) and "XXXI (now XL), Bombay Development Scheme", were opened for those schemes of the Development Department on which capital expenditure was complete, and the Industrial Housing Scheme was transferred to that head. During 1928–29 two more schemes, viz. the schemes of water and electric supply at Amberanth, were transferred to the revenue head. The Development Department has been abolished from 1st March 1930 and all charges pertaining to the schemes of the Department, except only those of the Back Bay Scheme, have been transferred to revenue heads with effect from 1930–31. Revenue accounts for the Back Bay Scheme have been opened with effect from 1939–40. The receipts and expenditure of a revenue nature in respect of that scheme appear from that year under the heads "XL" and "51", respectively. Only capital expenditure on that scheme required for the completion of the works already undertaken and capital receipts will be recorded under this capital head.

260. The original plans for the reclamation of Back Bay provided for a sea wall from Chowpatty extending as far as Colaba Point and enclosing 1,100 acres of reclaimed land, this area being divided into eight blocks. Block No. I starts from opposite Marine Lines Station and extends up to Churchgate Station. Block No. II extends from Churchgate Station to near the Back Bay Swimming Baths. The area from this point, past the old Cuffe Parade reclamation and beyond the Afghan Memorial Church at Colaba, is divided into five blocks, Nos. III to VII; while Block No. VIII admeasuring 245 acres abuts on the Military lands at Colaba point. A small portion of old reclaimed land near Marine Lines Station has also been included in the Scheme.

In accordance with the decision of the Legislative Council in 1927, work in connection with the Back Bay Reclamation Scheme has been restricted to the reclamation and development of Blocks Nos. I and II and VII and the reclamation of Block No. VIII without development with a connecting road along the existing foreshore between Blocks Nos. II and VII.

Blocks Nos. I and II comprising over 150 acres have been fully reclaimed and the plots in this area are now available for building purposes. Block No. VII comprises about 135 acres, out of which about 47 acres at the east end have been fully reclaimed, leaving about 88 acres partially reclaimed. The partially reclaimed area is being completed by the slow but cheap process of filling with suitable building debris. At present the dry filling operations have been suspended for the reason that the area falls within the prohibited military limits. Block No. VIII comprising 245 acres has been reclaimed and sold to the Government of India for Rs. 2,06,53,000.

The project estimate for the curtailed scheme sanctioned in March 1932, amounts to Rs. 7,23,06,000. Out of this, a sum of Rs. 4,77,000 will now be incurred from revenue under 51—Bombay Development Scheme. Against the modified project estimate, the total expenditure (excluding interest) incurred to the end of March 1940 is Rs. 6,20,11,000, leaving a balance of capital expenditure of Rs. 98,18,000 still to be incurred. Government has no intention at present of embarking on any works in Block No. VII beyond filling it up with such building debris as may be available free of cost. It has been found necessary, however, to incur expenditure on the development of Blocks Nos. I and II, viz. the provision of roads, drains and lights, as otherwise the reclaimed land would have been unsaleable. These works are estimated to cost about Rs. 40¾ lakhs and have been started from 1934–35. An expenditure of Rs. 26·09 lakhs has been incurred till the end of 1939–40. Owing to the temporary slowing down of the programme, a provision of Rs. 7,000 only has been made in the current year's budget. During the course of the year, the work of providing cement concrete footpaths along certain roads in Blocks Nos. I and II for the purpose of minimising the dust nuisance

and traffic round-abouts at the junctions of certain roads in Block No. II to meet the requirements of the Municipal and Police authorities has been taken in hand. The provision for the year 1941–42 amounts to Rs. 2·02 lakhs.

The total area of building plots in Blocks Nos. I and II is about 5,05,000 square yards, of which an area of 2,27,473 square yards has been leased up to 31st December 1940.

261. The following statement shows the expenditure and receipts entered under this head :—

Pages 493–495, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Works and repairs	4,70	7	44	2,02
B—Establishment and Contingencies. *Charged* ..	*3*	*3*	*2*	*7*
Voted ..	18	12	14	38
Tools and Plant	....	....	1	3
Suspense	—1,88	....	—11	....
Deduct—Receipts from the sale of surplus plant	—2	—3	—3	....
Deduct—Receipts of a capital nature (disposal of lands)	—3,59	—71	—90	—69
Total ..	—58	—52	—43	1,81
Charged ..	*3*	*3*	*2*	*7*
Voted ..	—61	—55	—45	1,74

The increase of 37 in the current year's revised estimate under works, compared with the budget estimate, is due to the provision for constructing cement concrete footpaths up to the built-up portions along certain roads in Blocks Nos. I and II of the Back Bay Reclamation Scheme and of traffic round-abouts at the junctions of certain roads in Block No. II, partially counterbalanced by savings due to stoppage of dry filling work in Block No. VII. The minus entry under "Suspense" represents advance payments made to the Bombay Municipality during previous years now debited to the works concerned on receipt of final bills.

The increase of 1,58 under works in the budget estimate for the next year, compared with the revised estimate for the current year, is due to the provision made for the construction of certain roads with drains and lighting arrangements in the area behind the Marine Lines Railway Station in Block No. I and of the remaining length of the Jamshedji Tata Road in Block No. II, as these works are considered necessary to facilitate disposal of the plots in the respective areas. The increase in the revised estimate under "Receipts of a Capital Nature", compared with the current and next year's budget estimates, is due to unforeseen receipts from the sale of lands in the Bombay Suburban District. The variations under "Establishment" and "Tools and Plant" are due to the debit of the ordinary establishment charges being distributed *pro rata*, which method has been adopted under this major head with effect from the current year. "Establishment (Voted)" also includes, as usual special establishment. For purposes of appropriation ordinary establishment charges of 32 voted and 7 charged and tools and plant charges of 3 voted have been included in the demand under the head "50, Civil Works" and the residue, *viz.* 1,39 has been included in the demand under this head.

81, Capital Account of Civil Works outside the Revenue Account.

Expenditure.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.	Page 496, Civil Budget Estimates.
Works	....	....	4,80	6,52	
Establishment	....	....	77	1,26	
Tools and Plant	....	....	7	10	
Total ..	....	....	5,64	7,88	
Charged ..	....	....	*15*	*24*	
Voted ..	....	....	5,49	7,64	

262. In pursuance of the policy to enforce prohibition in the Town and Island of Bombay and part of Salsette (Greater Bombay), to transfer the preventive work of the excise department in that area to the Police from 1st August 1939 and subsequently to extend the jurisdiction of the Bombay City Police to Greater Bombay, Government found it necessary to sanction a large increase in the strength of the Bombay City Police. The total cost of providing Police stations and quarters for officers and the staff at Bandra, Kurla, Vile Parle and Andheri, is estimated at Rs. 9,28,000. In October 1939, the Legislative Assembly voted a supplementary grant of Rs. 5,00,000 for this scheme under the head " 50, Civil Works ". Provision for some of the remaining parts of the scheme was also made in the Budget for 1940–41 under the same major head. It has now been decided to transfer the entire expenditure on the scheme to the head " 81, Capital Account of Civil Works " outside the Revenue Account. Next year's provision for the works amounts to Rs. 1,52,000.

Government has also decided to provide suitable Police stations and quarters for officers and men at Gomtipur, Sherkotda and Ellis Bridge at Ahmedabad. The scheme is estimated to cost about Rs. 11 lakhs. It is likely that some expenditure may be incurred on this scheme during the current financial year. A provision of Rs. 5 lakhs has accordingly been made in the Budget for the year 1941–42 under " Works in Progress ".

263. For purposes of appropriation all ordinary establishment and tools and plant charges of the Public Works Department are included in one demand for grant under " 50, Civil Works ". Accordingly ordinary establishment charges of 1,02 voted and 24 charged and tools and plant charges of 10 voted have been included in the demand under " 50, Civil Works " and the residue, *viz.* 6,52 has been included in the demand under this head.

83, Payments of Commuted Value of Pensions.

Page 497, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Payments of commuted value of pensions	12,25	12,36	13,53	12,65
Deduct—				
Amount financed from ordinary revenues	—3	....	....	....
Capital portion of equated payments out of revenue	—8,21	—9,20	—9,20	—10,27
Total ..	4,01	3,16	4,33	2,38
Charged ..	*9*	*55*	*38*	*38*
Voted ..	3,92	2,61	3,95	2,00

264. All payments on account of commutation of pensions are accounted for under the capital head " 83, Payments of commuted value of pensions " and are repaid from revenue by equated payments of capital and interest spread over fifteen years. The equated payments in respect of each year commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutation are debited to the head " 55, Superannuation allowances and pensions " and credits are transferred to (*a*) the capital head " 83 " of the capital portion of the payments and to (*b*) " 22, Interest on debt and other obligations ", of the interest portion.

265. *Payments of commuted value of pensions.*—The revised estimate for 1940-41 takes into account payment in respect of a larger number of applications for commutations of pensions actually received than budgeted for whereas the budget estimate for 1941-42 is based on normal demands.

266. *Deduct—Capital portion of equated payments out of revenue.*—The estimate of 1941-42 is higher than that for 1940-41 because it includes the capital portion of equated payments for 15 years instead of 14.

DEBT, DEPOSITS, ETC.

(Receipts and Disbursements)

Debt, Deposits, Advances and Remittances.

PUBLIC DEBT—DEBT RAISED IN INDIA.

(I) PERMANENT DEBT.

Receipts—Nil.

Disbursements.

Page 498, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Loans not bearing interest—				
Expired loans—*Charged* ..	*23*	....	*10*	....

267. The revised estimate for 1940–41 represents the amount expected to be required for the discharge of the portion of the Bombay Development Loan of 1920 outstanding at the end of 1939–40.

(II) FLOATING DEBT.

Receipts and Disbursements.

Pages 50 and 498, Civil Budget Estimates.

—	Receipts.				Disbursements.			
	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(*a*) Treasury Bills.	..	..	..	..	..	..	..	..
(*b*) Other Floating Loans ..	41,00	40,00	..	30,00	41,00	40,00	..	30,00

268. It has not proved necessary to take any ways and means advance during the course of the current year to cover temporary deficits in the minimum balance which, according to its agreement, Government has to keep with the Reserve Bank. Next year it is anticipated that occasional temporary ways and means advances totalling 30,00 in all may be required.

(III) LOANS FROM THE CENTRAL GOVERNMENT.

Receipts—Nil.

Disbursements.

Page 498, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Repayment of loans from the Central Government—				
(1) Consolidated debt ..	17,37	18,16	18,16	18,98
(2) Bombay Municipality ..	44,95	47,46	47,46	49,04
Total—*Charged* ..	*62,32*	*65,62*	*65,62*	*68,02*

269. (1) *Vide* paragraph 100 under "23, Appropriation for reduction or Avoidance of Debt". The repayment to Government of India of the consolidated debt is made through this head.

270. (2) Please see paragraph 298 under "Loans and Advances by Provincial Government" which explains the different classes of loans borrowed by the Bombay Municipality from the Government of India. The Government of Bombay has accepted responsibility for the repayment of these loans and hence the credit on account of the repayments made by the Municipality in respect of these loans appears under the head "Loans and Advances by Provincial Government" and the repayments are passed on to the Government of India under the head "Loans from the Central Government". The repayment in respect of the three long-dated loans is included in (1) above and the repayment in respect of the other short-dated loans is shown under (2).

UNFUNDED DEBT.

Special Loans.

Pages 50 and 498, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Receipts	13,50	....	1,50	....
Payments	12,00	....	50	2,00

271. Government accepted the offer of Rs. 9 lakhs and Rs. 6 lakhs respectively from the Trustees of Sheth Mansukhlal Chhaganlal and Sheth Mungalal Goenka Trusts on certain conditions for the establishment of the Anand Institute, one of these being that Government should pay to the governing body of the institute interest at the rate of 3½ per cent. on the donations after deducting therefrom the actual expenditure on buildings and equipment of the Institute. The Trustees accordingly paid Rs. 13·50 lakhs out of which a sum of Rs. 12·00 was invested in 1939–40 in long dated securities in order to reimburse to Government the amount payable to the governing body as interest. The balance of the donation namely, 1,50, has been received during the current year. Out of the donations, an advance of 50 has been sanctioned to the Institute in 1940–41 for expenditure on buildings and a provision of 2,00 has been made in the next year's budget for the same purpose.

UNFUNDED DEBT.

STATE PROVIDENT FUNDS.

Receipts.

Page 50, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
General Provident Fund	53,65	51,90	55,10	55,80
I. C. S. Provident Fund	2,95	3,60	2,70	2,95
I. C. S. (Non-European Members) Provident Fund	35	30	30	35
Contributory Provident Fund ..	15	1,10	40	30
Other Miscellaneous Provident Funds.	5	10	....	10
Total ..	57,15	57,00	58,50	59,50

Disbursements.

Page 498, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
General Provident Fund	43,48	38,70	39,40	40,10
I. C. S. Provident Fund	2,43	1,65	2,00	80
I. C. S. (Non-European Members) Provident Fund	6	5	40	20
Contributory Provident Fund ..	1,00	65	30	20
Other Miscellaneous Provident Funds.	92	95	90	70
Total ..	47,89	42,00	43,00	42,00

272. These are provident funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the contributory funds, the subscribers' deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. During service, temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances.

273. The estimates on the receipt side represent contributions of the subscribers to the Provident Funds, repayments with interest of advances given to them from the funds and interest on the balances in the funds paid by Government for which provision is made under "22—Interest on Debt and other Obligations".

274. On the disbursement side provision is made for advances from and withdrawals of the balances in the Provident Funds.

DEPOSITS NOT BEARING INTEREST.

FAMINE RELIEF FUND.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Famine Relief Fund—				
(*a*) Transfers from the revenue account	....	....	....	....
(*b*) Interest receipts	2,12	2,30	2,14	2,17
(*c*) Recoveries of famine expenditure	7	10	45	9
Total ..	2,19	2,40	2,59	2,26

Disbursements.

Page 498, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Famine Relief Fund—				
(*a*) Transfer to the revenue account	1,89	2,40	1,81	2,26
B —Investment Account—				
(*b*) Purchase of securities ..	1,69	3,36	....	1,10
Total ..	3,58	5,76	1,81	3,36

275. According to the Bombay Famine Relief Fund Act, 1936, the Famine Relief Fund is to be maintained at 63 lakhs on the 31st March of each financial year. The Fund comprises—

(*i*) securities of the Government of India ; and

(*ii*) cash, which in turn comprises—

(*a*) interest which accrues from time to time on the invested securities ;

(*b*) recoveries of famine expenditure ; and

(*c*) contributions from general revenues under section 7 (2) of the Act in order to make up any deficiency by which items (*i*) and (*ii*) (*a*) and (*b*) may fall short of 63 lakhs.

The Fund can be expended only upon—

(1) the relief of serious famine in the Province ; and

(2) the relief of distress caused by serious drought, flood or other natural calamities in the Province.

provided that when the Fund exceeds the minimum of Rs. 63 lakhs, Government may utilise the excess to meet expenditure on protective irrigation

works and other works for the prevention of famine in the Province, or for the grant of loans to cultivators either under the Land Improvement Loans Act, 1883, or under the Agriculturists' Loans Act, 1884, or for relief purposes or in the repayment of advances made by the Government of India or to meet irrecoverable balances of loans granted under the said Acts.

276. When the budget estimate for 1940-41 was framed, it was assumed there would be no further depreciation in the securities during the current year and that the entire receipts would be available for transfer to the revenue account. This assumption has not been fulfilled. It is now anticipated that the market value of the securities in the fund on 31st March 1941 will fall short of 63 lakhs by 1,10. This will be met partly from the cash balance of 32 at the end of 1939-40 and partly (78) from receipts in 1940-41. The sum of 1,10 is proposed to be invested next year. Interest receipts and recoveries of famine expenditure in the current year are estimated at 2,14 and 45 respectively. After setting apart 78 for making up the anticipated deficiency in invested funds, the amount available for transfer to the revenue account in 1940-41 is 1,81. In 1941-42, the whole of the famine fund receipts will be transferred to revenue account for expenditure.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Receipts.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Appropriation for Reduction or Avoidance of Debt	6,86	7,22	6,03	6,35

Page 51, Civil Budget Estimates.

277. A credit on account of the net amount provided under "23, Appropriation for Reduction or Avoidance of Debt" in the revenue section for the repayment of the Consolidated Debt, is given under this head.

DEPOSITS NOT BEARING INTEREST.

PROVINCIAL ROAD FUND.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Provincial Road Fund—				
(1) Investment Account ..	14,92	....	....	....
(2) Other Account	8,49	12,31	13,95	11,11
Total ..	23,41	12,31	13,95	11,11

Disbursements.

Page 499, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Other Account—				
(*i*) (*a*) Modernising the Bombay Poona Road	5,97	4,91	4,91	3,70
(*b*) Modernising the Bombay Nasik Road		4,08	4,08	4,18
(*c*) Other Roads		....	....	39
(*d*) Maintenance and repairs to Government Roads ..		....	....	....
Establishment		2,16	2,16	1,98
Tools and Plant		27	27	25
(*ii*) Grants-in-aid to District Local Boards for improvement of roads	....	1,70	1,70	....
(*iii*) Approach road to villages ..	3,22	3,50	3,54	3,50
(*iv*) Grant-in-aid for traffic amenities in Bombay City ..	....	....	....	25
Total ..	9,19	16,62	16,66	14,25
Total—*Charged* ..	*9,19*	*16,62*	*16,66*	*14,25*

278. Under section 9 (*3*) of the Bombay Motor Vehicles Tax Act, 1935, as amended by the Bombay Charged Expenditure Act, 1939, if the net proceeds of the tax in any year exceeds the sum of Rs. 26,57,000, the excess amount shall be entered in a separate account and shall be expended in such manner as the local Government may determine solely on the construction, improvement and maintenance of new and existing roads including roads vesting in, belonging to or managed by, any local authority. The expenditure from the Provincial Road Fund is to be treated as charged. The head " Provincial Road Fund " has been opened to record the amounts transferred to the Fund and the expenditnre incurred therefrom.

Receipts.

279. The sums shown against item (2) show the surplus realised in 1939-40 and the estimated surpluses for the years 1940-41 and 1941-42. The revised estimate for 1940-41 also includes a sum of 62 on account of refunds of grants, popular contributions, etc. The surplus balance is to be utilised in the manner shown on the disbursement side against the minor head " Other Account ".

Disbursements.

280. The fund is being used in the current year for modernising the Bombay-Poona and Bombay-Nasik Roads and for grants-in-aid to District Local Boards for improvement of roads and for Approach Roads to villages. Next year provision has been made for continuing the modernising of the Bombay-Poona and Bombay-Nasik Roads after setting apart 3,50 for Approach Roads to villages and 25 for traffic amenities in the City of Bombay.

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DEPOSITS NOT BEARING INTEREST.

SPECIAL DEVELOPMENT FUND.

Pages 51 and 499, Civil Budget Estimates.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Receipt	25,00	....	100,00	27,20
Disbursement	15,64	27,48	20,08	35,71

281. A fund called the "Special Development Fund" was created at the end of 1938–39 by the transfer of 50 lakhs from the accumulated revenue surplus of past years to this new major head. This fund is intended to be utilised for non-recurrent development schemes of agriculture, education, public health, etc. The main object in creating the Fund is to ensure that it will remain available only for specified purposes and that unutilised grants lapse not to the general revenues but to the Fund itself. In order to ensure this, the following accounting procedure has been decided upon. Expenditure on different development activities will be recorded in the revenue section under the major heads concerned and corresponding credits will be given at the same time under the corresponding receipt heads with a *per contra* debit to the fund in the deposit section. It is proposed to transfer a sum of Rs. 100 lakhs to the Fund in the current year and 27·2 lakhs in 1941–42. A *pro forma* account of the expenditure on various schemes financed from the Special Development Fund since its inception has been given in the Appendix on pages 149–153 post.

DEPOSITS NOT BEARING INTEREST.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

Pages 51 and 499, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Receipts	23	27	25	28
Disbursements	20	32	32	72

282. The object of this Fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Government Central Press and the Yeravda Prison Press. The receipt consists of—

(*a*) the amount set apart for depreciation, calculated on the value of the plant, machinery and furniture in use in the press concerned,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The 'Disbursements' represent withdrawals made for the purposes of expenditure. The expenditure is booked in the revenue section under "56-Stationery and Printing" with a corresponding "deduct" entry.

283. The balance in the depreciation fund for Government Presses was 1,32 at the end of 1938–39 and it is estimated to stand at 84 at the end of the next year as follows :—

—	1939–40 Accounts.	1940–41 Revised.	1941–42 Budget.
Opening balance	1,32	1,35	1,28
Receipts	23	25	28
Total ..	1,55	1,60	1,56
Disbursements	20	32	72
Closing balance	1,35	1,28	84

DEPOSITS NOT BEARING INTEREST.

Deposits of Depreciation Reserves of Commercial Concerns.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(i) Depreciation Reserves of Nasik Distillery	7,88	20	20	20
Total ..	7,88	20	20	20

Disbursements.

Page 499, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
A—Depreciation Reserves of Nasik Distillery—renewals and replacements	3	5	5	5
B—Investment Account	7,69	....	....	....
Total ..	7,72	5	5	5

284. The sum of 20 set aside annually for depreciation is credited on the receipt side under Debt Head by debit to "8-Provincial Excise." The amount required for renewals and replacements is met from the Depreciation Reserve and it is provided under Debt Head by corresponding credit under "8-Provincial Excise."

285. The position of the Nasik Distillery Depreciation Reserves Fund and Mahura Flowers Fire Insurance Reserve is shown below :—

—	1939–40 Accounts.		1940–41 Revised.		1941–42 Budget.	
	Cash.	Investment.	Cash.	Investment.	Cash.	Investment.
Opening balance	20	17,84	36	17,85	51	17,85
Receipts	7,88	—7,68	20	..	20	..
Total ..	8,08	10,16	56	..	71	..
Disbursements	3	7,69	5	..	5	..
Closing balance	36	17,85	51	17,85	66	17,85

DEPOSITS NOT BEARING INTEREST

Deposits of Local Funds.

Receipts.

Page 51, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
District Funds	1,67,01	1,67,00	1,70,42	1,71,42
Other Funds—				
Municipal Funds	31,90	31,25	33,00	32,00
Port and Marine Funds ..	2,06	2,30	2,00	2,00
Education Funds	1,18,66	1,24,83	1,22,00	1,20,00
Medical and Charitable Funds ..	3	2	8	8
Village Panchayat Funds ..	1,23	1,30	1,20	1,20
Other Miscellaneous Funds ..	26	30	30	30
Total ..	3,21,15	3,27,00	3,29,00	3,27,00

Disbursements.

Page 499, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
District Funds	1,72,77	1,67,00	1,70,42	1,71,42
Other Funds—				
Municipal Funds	31,71	32,00	33,00	32,00
Port and Marine Funds ..	2,04	2,60	2,00	2,00
Education Funds	1,17,87	1,23,88	1,22,00	1,20,00
Medical and Charitable Funds ..	8	2	8	8
Village Panchayat Funds ..	1,22	1,20	1,20	1,20
Other Miscellaneous Funds ..	23	30	30	30
Total ..	3,25,92	3,27,00	3,29,00	3,27,00

286. The estimates represent expected deposits and withdrawals in the account of District Boards, Local Funds and Municipalities banking with Government.

DEPOSITS NOT BEARING INTEREST.

Departmental and Judicial Deposits—Civil Deposits.

Receipts.

Page 52, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Revenue Deposits	26,26	33,00	26,00	26,00
Civil Courts Deposits	99,33	89,00	98,00	97,00
Criminal Courts Deposits ..	10,28	7,00	7,00	7,00
Personal Deposits	3,59,60	3,25,00	4,10,00	3,90,00
Forest Deposits	3,73	3,00	4,00	4,00
Public Works Deposits	9,91	13,00	10,50	10,50
Trust Interest Deposits ..	8,79	20,00	22,00	22,00
Deposit account of receipts under the Bombay Public Conveyance Act ..	3	....	....	....
Deposits for work done for Indian states, public bodies or private individuals	14,51	9,50	14,00	14,00
Unclaimed Deposits in the contributions and General Provident Funds	9	15	15	15
Deposits of fees received by Government servants for work done for private bodies	30	35	35	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act	....	....	....	....
Total ..	5,32,83	5,00,00	5,92,00	5,71,00

Disbursements.

Page 500, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Revenue Deposits	30,21	33,00	26,00	26,00
Civil Courts Deposits	95,68	89,00	98,00	97,00
Criminal Courts Deposits ..	8,74	7,00	7,00	7,00
Personal Deposits	3,41,12	3,25,00	4,15,00	3,95,00
Forest Deposits	3,71	3,00	4,00	4,00
Public Works Deposits	9,03	13,00	10,50	10,50

Disbursements—contd.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Trust Interest Funds	8,83	20,00	22,00	22,00
Deposit account of receipts under the Bombay Public Conveyance Act ..	27	....	....	....
Deposits for work done for Indian states, public bodies or private individuals	14,71	9,50	14,00	14,00
Unclaimed deposits in the General Provident Fund	17	10	15	15
Deposits of fees received by Government servants for work done for private bodies	30	40	35	35
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932 ..	20	....	....	....
Total ..	5,12,97	5,00,00	5,97,00	5,76,00

287. The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

DEPOSITS NOT BEARING INTEREST.

DEPARTMENTAL AND JUDICIAL DEPOSITS—OTHER ACCOUNTS.

Receipts.

Pages 52-53, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(1) Subventions from the Central Road Fund	22,00	29,64	24,06	35,57
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas..	....	1,67	2,01	1,41
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	....	20	15	56
(*c*) Deposit accounts of grants from the Central Government for development of the cottage and small scale woollen industries ..	16	14	15	14
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,32	1,00	1,40	1,30
(4) Deposit account of grants made by the Imperial Council of Agricultural Research ..	1,53	1,79	1,59	1,61
(5) Deposit account of grants from the Central Government for the development of handloom industries	40	32	41	40
(6) Deposit account of grants from Sugar Excise Duty ..	69	33	45	43
Total ..	26,10	35,09	30,22	41,42

Disbursements.

Pages 500-501 Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(1) Subvention from the Central Road Fund	26,91	29,64	25,33	35,57
(2) (*a*) Deposit account of grants for economic development and improvement of rural areas.	25	1,67	2,29	1,83
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	8	20	15	56
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries.	23	21	24	21

Disbursements—contd.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(3) Deposit account of grants made by the Indian Central Cotton Committee	1,31	1,00	1,40	1,30
(4) Deposit account of grants made by the Imperial Council of Agricultural Research	1,57	1,79	1,72	1,61
(5) Deposit account of grants from the Central Government for the development of handloom industries	46	41	66	59
(6) Deposit account of grants from Sugar Excise Duty ..	61	33	53	43
Total ..	31,42	35,25	32,32	42,10

288. The annual petrol tax receipts allocated to Provincial Governments are held by the Government of India until they are actually required by Provincial Governments for expenditure. Thus the Provincial Governments can ask for the allotment from the Government of India only after utilizing the unspent balance at the end of the previous year. The amount received from the Government of India is credited on the receipt side under Debt Head and the expenditure is shown on the disbursement side. The actual expenditure is however recorded in the first instance under "50, C. W." which is counterbalanced by corresponding receipt under "XXXIX—C. W." On this basis the amount estimated to be received in 1940–41 is 24,06 while the expenditure expected to be incurred is 25,33. After utilising the previous year's cash balance of 44, there will be a deficit of 83. This deficit arises because the allotment by the Government of India is equal to only 90 per cent. of the estimated expenditure in a quarter. This deficit will be made up early next year but a similar deficit will recur at the end of next year. The expenditure on petrol tax works in 1941–42 has been estimated at 35,57 and the same estimate has been adopted on the receipt side.

(*a*) In the year 1935–36, the Government of India sanctioned an allotment of Rs. 7 lakhs for expenditure on schemes for the economic development and improvement of rural areas in the Bombay Presidency including Sind of which the Bombay share was 5,62, and it was utilised on various schemes approved by the Bombay Legislative Council. At the end of 1939–40 there was a deficit of 34 which has been made good in 1940–41 from the further allotment of Rs. 5 lakhs promised by the Government of India in 1936–37. In addition to 34, the Government of India has placed at the disposal of this Government an amount of 1,67, for expenditure in 1940–41. In the current year, this expenditure is accounted for under "XXXI" and "42, Co-operation" but with effect from 1941–42, the expenditure on the improvement of rural areas is to be debited to the head "25, General Administration" in the first instance. An equal amount is debited to the deposit head with a corresponding credit under "XLVI—Miscellaneous."

(*b*) The Government of India has also sanctioned a grant of 1,74 for co-operative training and education on the understanding that after it is utilised in full, the local Government will endeavour to carry on the work of training from its own revenues. The grant is being paid as and when required. The procedure for the accounting of expenditure from the grant is exactly similar to that followed in the case of subventions from the Central Road Fund. The unutilised cash balance out of 60 so far made to Bombay Province was *nil* on 31st March 1940. The expenditure expected to be incurred in the current year is 15 and hence an amount of 15 will be received from the Government of India in 1940–41. The expenditure provided in next year's estimate is 56 and an equal amount will be received from the Government of India in 1941–42.

(*c*) The Government of India has agreed to make a grant for six years with effect from 1936–37 for a scheme for cottage and small scale woollen industries. In the first year that Government made a grant of 13. With effect from the following year it is making a grant of 14. The accounts procedure will be that given in paragraph 290.

The following table compares the balances available at the beginning of the current year, and the receipts and payments anticipated in the current and next years :—

—	Balance at the beginning of 1940–41.	Receipts during 1940–41 (Revised).	Disbursements during 1940–41 (Revised).	Balance at the end of 1940–41	Receipts during 1941–42.	Disbursements during 1941–42.	Balance at the end of 1941–42.
(*a*) Deposit account of grant from the Central Government for economic development and improvement of rural areas	59	2,01	2,29	31	1,41	1,83	—11
(*b*) Deposit account of grants for the scheme of co-operative training and education ..	..	15	15	..	56	56	..
(*c*) Deposit account of grants from the Central Government for development of cottage and small scale woollen industries ..	19	15	24	10	14	21	3
Total ..	78	2,31	2,68	41	2,11	2,60	—8

289. With effect from 1937-38, the transactions relating to the grants of the Indian Central Cotton Committee appear both on the receipt and disbursement sides of the Provincial Accounts.

290. The accounting procedure for subsidies from the Imperial Council of Agricultural Research and Sugar Excise Fund is similar to that followed in the case of subventions from the Central Road Fund.

ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE.

Receipts.

	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.	Page 54, Civil Budget Estimates.
Civil Advances—					
Advances for the purchase of passages	....	....	....	....	
Objection book advances ..	3,90	3,40	4,00	4,00	
Medical supplies for Military Department	1	2	2	2	
Forest Advances	14,46	14,28	14,50	14,50	
Other Advances	49	30	48	48	
Total ..	18,86	18,00	19,00	19,00	

Disbursements.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.	Page 501, Civil Budget Estimates.
Civil Advances—					
Advances for the purchase of passages—Voted	....	....	....	....	
Objection book advances—Voted ..	3,97	3,40	4,00	4,00	
Medical supplies for Military Department	....	2	2	2	
Forest Advances	14,46	14,28	14,50	14,50	
Other Advances—Voted	28	30	48	48	
Advances to students and other Indians in the United Kingdom ..	2	....	....	....	
Total ..	18,73	18,00	19,00	19,00	
Total—Voted ..	4,25	3,70	4,48	4,48.	

291. The dominant figures are those against "Objection Book Advances" and "Forest Advances". Advances of pay and travelling allowance made to Government servants under orders of transfer, etc. and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

ADVANCES NOT BEARING INTEREST.

PERMANENT ADVANCES.

Pages 54 and 501, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Receipts	3	4	3	4
Disbursements	7	4	9	4

292. A permanent advance is an advance granted to Government servants who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The estimate on the disbursement side is on account of such advances. The estimate on the receipt side is on account of re-imbursemenv by officers, of permanent advances not required by them. These estimates hate, been framed on the basis of past actuals.

ACCOUNTS WITH THE GOVERNMENT OF BURMA.

Pages 54 and 501, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Receipts	1,10	1,25	25	50
Disbursements	1,10	1,25	25	50

293. This head records transactions of the Government of Burma through the books of the Government of Bombay. The receipts and payments cancel each other.

ACCOUNTS WITH THE RESERVE BANK.

Pages 54 and 501, Civil Budget Estimates.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
Receipts	2,20	2,00	3,20	25
Disbursements	3,54	2,00	88	25

294. Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries within the jurisdiction of this Government are carried by Government until they are cleared by the Accountant General with the Bank. If the net total of the monthly statement sent by the Accountant General is a credit, arrangement is made to disburse the amount to the Bank and if the net total is a debit, the amount is recovered from the Bank for credit to this head. With effect from the revised estimates for 1940-41, the transactions relating to payment of interest on security deposits which were hitherto accounted for under this head, will be recorded under a new remittance head " Reserve Bank of India Remittances " and this accounts for smaller provision in next year's budget.

SUSPENSE ACCOUNTS.

Receipts.

Page 54, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Suspense Account	13,94	11,70	11,80	14,80
Local Public Works Expenditure ..	30	20	20	20
Central Accounts Office—Reserve Bank Suspense	2,48,61	2,94,00	20,00	....
Cash Balance Investment Account ..	3,82,95	4,08,00	7,23,00	8,89,00
Departmental Adjusting Account ..	....	....	....	....
Recoveries of service payments ..	12,28	11,10	13,00	13,00
Total ..	6,58,08	7,25,00	7,68,00	9,17,00

Disbursements.

Page 502, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Suspense Account	14,00	11,70	11,80	14,80
Local Public Works Expenditure ..	32	20	20	20
Central Accounts Office—				
Reserve Bank Suspense ..	2,48,61	2,94,00	20,00	....
Cash Balance Investment Account ..	4,65,74	3,74,00	8,24,00	8,60,00
Departmental Adjusting Account ..	....	....	....	....
Recoveries of service payments ..	12,28	11,10	13,00	13,00
Total ..	7,40,95	6,91,00	8,69,00	8,88,00

295. The heads "Suspense Account" and "Local Public Works Expenditure" record expenditure on purchase of stores, road materials, etc., and they are cleared by credit when the stores, etc., are issued to departments by debit to the proper head.

Under the head "Central Accounts Office—Reserve Bank Suspense" are recorded the transactions relating to Reserve Bank suspense which shows credits and debits on behalf of the Government of India, other Provincial Governments, Indian Stores Department and charges in England. It has been decided by the Auditor General that with effect from 1941–42, the system of showing the credit by "minus debit" instead of plus credit should be followed by all

Provincial Governments. The effect of this decision is that no figures will appear either as receipts or payments against this head at the close of the year and consequently no provision is required in the next year's budget.

The head "Cash Balance Investment Account" records the transactions of the Provincial Government by way of investment of its cash balances in short term loans, e.g., in Treasury Bills of the Government of India, or of other Provincial Governments. The interest derived from such investment is credited as receipts under "XX—Interest realised on investments of Provincial balances." All that appears under this head on the disbursement side is the total of the amounts invested for short periods from time to time during the course of the year and on the receipt side the total amounts realised during the course of the year. The difference between the two figures represents the difference between the amounts that remain invested at the beginning and the end of the year. Thus at the beginning of the year 1940–41 there was an invested amount of 1,92 lakhs while it is expected that at the end of 1940–41 and 1941–42 amounts of 2,93 and 2,64 lakhs respectively will remain invested.

The head "Departmental Adjusting Account" is intended for the provisional adjustment of departmental receipts and payments and inter-departmental transfers.

The head "Recoveries of service payments" records recoveries made in the course of audit before they are finally brought to account.

CHEQUES AND BILLS.

Receipts.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Pre-audit Cheques	2,53,64	2,32,00	2,52,00	2,53,00
Departmental Cheques	63,05	68,00	65,00	62,00
Total ..	3,16,69	3,00,00	3,17,00	3,15,00

Page 54, Civil Budget Estimates.

Disbursements.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Pre-audit Cheques	2,51,20	2,32,00	2,55,00	2,52,00
Departmental Cheques	62,83	68,00	65,00	63,00
Total ..	3,14,03	3,00,00	3,20,00	3,15,00

Page 502, Civil Budget Estimates.

296. The disbursement side of this account contains debits of the following transactions :—

(1) Cheques issued in payment of bills at the pre-audit counter of the Accountant General's Office.

(2) Departmental cheques in the case of any department that renders account to the civil department by drawing money on cheques.

When these transactions are passed on to the service or other heads concerned, this debt head is cleared by a credit on the receipt side. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

DEPARTMENTAL AND SIMILAR ACCOUNTS.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
Receipts	49	1,00	1,00	1,00
Disbursements	66	1,00	1,00	1,00

Pages 55 and 502, Civil Budget Estimates.

297. This head receives debit for the monthly cash balances held by departmental officers in the Forest, Excise and Public Works Departments outside the generally available cash balances. Credit is taken under this head when the cash balances are cleared in the accounts of subsequent months. The estimates both on the receipt and disbursement sides are framed on the basis of past and current actuals.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

(1) Repayment of Loans given to Presidency Corporations.

Receipts.

Page 55, Civil Budget Estimates.

—	Accounts, 1939–40.	Budget estimate, 1940–41.	Revised estimate, 1940–41.	Budget estimate, 1941–42.
(*a*) Repayment by the Bombay Municipality of the loans given to it for improvement purposes and included in the consolidated debt ..	4,44	4,59	4,59	4,75
(*b*) Repayment by the Bombay Municipality of other loans ..	45,62	48,16	48,16	49,76
	50,06	52,75	52,75	54,51

298. The loans advanced to the Bombay Municipality have been divided for purposes of repayment into four classes, viz. (*i*) for its improvement purposes granted to the late Improvement Trust, (*ii*) for general purposes, (*iii*) for development purposes and (*iv*) for the construction of the Vehar Lake and Water Works. The outstandings on 31st March 1937 of loans advanced in 1931–32, 1932–33 and 1935–36 under (*i*) have been included in the consolidated debt referred to in paragraph 91 under " 22—Interest on debt and other obligations " and are being repaid by the Bombay Municipality in equated half-yearly instalments in 44 years from 1937–38. The other loans under (*i*) are being repaid by fixed instalments of principal spread over 30 years with accrued interest on the outstanding amounts. The Municipality is repaying (*ii*) by annual equated instalments of principal and interest spread over 30 years. The loans under (*iii*) for development purposes were taken by the Municipality in 1923–24 and 1924–25. In both cases it repaid on 2nd April 1929 the accumulations in the sinking funds maintained by it. The balance of the 1923–24 loans outstanding at the beginning of 1934–35 is being repaid by equated instalments of principal and interest spread over a total period of 30 years, the last instalment being payable on 31st March 1954. The balance of the 1924–25 loans is being repaid by equated instalments of principal and interest spread over 30 years from 1929–30. The loan of 82,67 advanced in 1935–36 to liquidate the portion of the Bombay Development Loan outstanding with the Bombay Municipality is being repaid by equated instalments of principal and interest spread over 15 years. The loan under (*iv*) was given by the Central Government, but the amount of 13,30 outstanding on 31st March 1937 has been transferred to this Government on that date. The loan is repayable, including interest, in monthly instalments of 9 for a period of sixty years beginning from 1893.

(2) Loans to Government Servants.

Advances and Recoveries.

Pages 55 and 502, Civil Budget Estimates.

—	Accounts, 1939–40.		Budget estimate, 1940–41.		Revised estimate, 1940–41.		Budget estimate, 1941–42.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
Loans to Government Servants ..	95	1,27	1,44*	1,32	90*	1,04	1,04*	1,04

* Voted.

(3) Advances to Cultivators, Local Bodies and Others.

Advances and Recoveries.

Pages 55 and 502, Civil Budget Estimates.

	Accounts, 1939–40.		Budget estimate, 1940–41.		Revised estimate, 1940–41.		Budget estimate, 1941–42.	
	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.	Advances.	Recoveries.
(1) Loans to Municipalities, district and other local fund Committees for public works ..	..	2,23	..	1,85	..	1,86	..	1,55
(2) Loans to landholders and other notabilities ..	..	24	..	12	..	11	..	..
(3) Loans to cultivators ..	7,66	10,23	5,44	6,70	7,17	10,15	5,87	8,82
(4) Loans through Co-operative Societies and Banks ..	..	10	..	11	..	11	..	11
(5) Loans for the purposes of the Co-operative Societies Act ..	6	10	52	2	4	7	4	7
(6) Loans to Co-operative multi-purpose Societies ..	..	..	50	..	10	..	50	..
(7) Loans to non-agriculturists in flood affected areas.	..	2	..	2	..	1	..	1
(8) Loans to Co-operative Housing Societies ..	..	43	..	50	..	1,50	..	60
(9) Loans to Co-operative Housing Societies in flood affected areas ..	..	5	..	5	..	5	..	5
(10) Loans under the State-aided Building Scheme ..	58	1,75	55	2,50	35	2,38	45	2,43
(11) Loans to small industries ..	55	2	2,50	55	1,10	46	5,00	31
(12) Loans to fishermen in the storm stricken areas ..	..	..	..	..	2,00	..	..	..
(13) Loans for establishment of grain depots ..	92	1	..	..	40	10	1,00	11
(14) Other Miscellaneous Loans ..	3	8	1	1,02	12	17	11	8
Total ..	9,80	15,26	9,52*	13,44	11,28*	16,97	12,97*	14,19

*Voted.

(3) *Loans to cultivators—*

(*i*) *Advances.*

299. The increase of 1,73 in the revised estimate for the current year over the budget estimate is due mainly to increased demands for tagavi advances on account of scarcity conditions prevailing in certain districts and due to the damage caused by the cyclone in October last.

(ii) Recoveries.

The increase of 3,45 in the current year's revised estimate over the budget estimate is due to larger repayments made by cultivators than anticipated on account of last year's suspended arrears.

300. (11) *Loans to Small Industries.*—The decrease of 1,40 in the current year's revised estimate for advances under this item over the budget estimate is due to fewer demands for loans than anticipated.

301. (12) *Loans to fishermen in the Storm-stricken areas.*—The provision of 2,00 in the current year's revised estimate is on account of loans sanctioned to fishermen in the cyclone-stricken areas for the construction of and repairs to fishing boats, stakes, nets, etc.

302. (13) *Loans for establishment of Grain depots.*—The provision for advances made in the current year's revised estimate and next year's budget estimate is on account of demands for setting up grain depots for the distribution of grain and seed to agriculturists.

303. (14) *Other Miscellaneous Loans.*—The decrease of 85 under recoveries in the current year's revised estimate over the budget estimate, is due mainly to the fact that the loan of 1,00 sanctioned to the Mayor's Profiteering Relief Committee in the current year and repayable in the same year, was not taken up.

REMITTANCES.

Receipts.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	14,07,98	13,90,00	14,76,00	14,66,00
(*b*) Remittances by Bills ..	4,34,95	4,07,00	2,27,00	....
(*c*) Adjusting account between Central and Provincial Governments ..	2,63,23	2,60,00	72,00	72,00
(*d*) Adjusting accounts with Railways	49,76	60,00	16,00	16,00
(*e*) Inter-provincial Suspense account.	20,09	27,50	4,00	6,00
(*f*) Reserve Bank of India Remittances	....	....	1,25,00	2,50,00
Total ..	21,76,01	21,44,50	19,20,00	18,10,00

Page 55, Civil Budget Estimates.

Disbursements.

—	Accounts, 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1940-41.	Budget estimate, 1941-42.
(*a*) Other local remittances—Cash remittances and adjustments between officers rendering accounts to the same Accountant General	14,06,00	13,90,00	14,76,00	14,66,00
(*b*) Remittances by Bills ..	4,34,13	4,06,50	2,30,00	....
(*c*) Adjusting account between Central and Provincial Government ..	2,62,46	2,60,00	72,00	72,00
(*d*) Adjusting accounts with Railways.	49,76	60,00	16,00	16,00
(*e*) Inter-Provincial Suspense Account.	20,06	28,00	4,00	6,00
(*f*) Reserve Bank of India Remittances	....	....	1,25,00	2,50,00
Total ..	21,72,41	21,44,50	19,23,00	18,10,00

Page 502, Civil Budget Estimates.

304. This head appears in the provincial accounts both on the receipt and disbursements sides and the estimates are framed on the basis of current actuals.

Item (*a*) records transactions relating to cash remittances between treasuries, excise remittances, forest remittances, Public Works remittances, transfers between Public Works officers and miscellaneous remittances.

Under item (*b*) transactions relating to supply bills, local and foreign, and remittance transfer receipts, local and foreign, are recorded. With effect from 1941–42, these transactions will be recorded under the new head " Reserve Bank of India Remittances " *Vide* item (*f*) above.

Items (*c*) and (*e*) record remittance transactions on behalf of Central and other Provincial Governments. The revised estimates for 1940–41 and budget estimates for 1941–42 are smaller because the monthly adjustments represent net transactions.

Item (*d*) has been opened with a view to record the transactions of the Railway Department separately from other transactions of the Central Government. Prior to 1st April 1939 these transactions were adjusted through the head " Adjusting account between Central and Provincial Governments ".

APPENDIX

Pro forma account of the Special Development Fund.

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
1938-39— Accounts ..	Amount transferred from revenue.	50,00,000	Expenditure	*Nil.*
			Closing Balance ..	50,00,000
			18, Other Revenue Expenditure.	
1939-40— Accounts ..	Opening Balance ..	50,00,000	1. Minor Irrigation Works	5,70,057
	Add—amount transferred from revenue.	25,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	4,84,760
			39, Public Health.	
			3. Village Water Supply	5,09,725
	Total ..	75,00,000	Grand Total ..	15,64,542
			Closing Balance ..	59,35,458
			18, Other Revenue Expenditure.	
1940-41— Revised Estimate ..	Opening Balance ..	59,35,458	1. Minor Irrigation Works	7,47,000
	Add—amount transferred from revenue.	1,00,00,000	*37, Education.*	
			2. Grants for Primary School Buildings..	3,09,000
			3. Adult Education Scheme	51,000
				3,60,000
			38, Medical.	
			4. Touring medico *cum*-propaganda Units	10,000
			39, Public Health.	
			5. Village Water Supply	5,00,000
				5,00,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			40, Agriculture.	
1940-41— (Revised Estimate) —*contd.*			6. Rice Breeding Sub-Station, Vadgaon..	8,000
			7. Tegur Cattle Breeding Farm ..	11,000
			8. Boring Operations	5,700
			9. Bunding Classes	4,500
			10. Demonstration of the method of control of Katra Cater-pillars in North Gujarat	400
			10A. Glass Houses for research work on—	
			(*i*) Kath Disease in Cardamom at Sirsi. (*ii*) Wheat Rust Research work in connection with Wheat Breeding in Karnatak and Gujerat.	8,600
			11. Potato Research Scheme ..	5,000
			12. Land for Anand Institute ..	30,000
			13. Grant to—	
			(*i*) All-India Cattle Show Society ..	2,000
			(*ii*) Poor Cattle Breeders ..	1,800
			(*iii*) Gowshala, Dhulia, for cattle improvement.	3,000
				80,000
			42, Co-operation.	
			14. Peripatetic Demonstration party for Hemp Manufacture.	2,400
			15. Peripatetic School for training in Boot Laces, file strings, Carpets, etc.	1,600
			16. Hand Weaving Institute, Poona ..	12,700
			17. Weaving Schools	8,100
			18. Additional temporary staff for the office of the Registrar, Co-operative Societies and Director of Rural Development.	2,900
			19. Silk Farm, Belgaum	12,600
			20. Sales Depot in Bombay for marketing of products of cottage and Small Scale Woollen Industries.	12,600
			21. Cottage Industries Experimental Work Shop, Poona.	26,900
			22. Dry Farming Scheme in Bijapur District.	100

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1940-41—(Revised Estimate)—*concld.*			23. Charges in connection with economic development and improvement of rural areas.	1,01,000
			24. Bunding Operations (design) ..	300
			25. Trained Village Workers	2,000
			26. Grants-in-aid to—	
			(*i*) Sisal Fibre Institute Ahmednagar.	3,250
			(*ii*) Training of Village Workers ..	85,000
			(*iii*) All-India Village Industries Association.	25,000
			(*iv*) All-India Spinners' Association ..	10,000
			(*v*) Bhil Seva Mandal	2,250
				3,08,700
			50, Civil Works.	
			27. Building-Silk Farm, Belgaum ..	2,000
	Total ..	1,59,35,458	Grand Total ..	20,07,700
			Closing Balance ..	1,39,27,758
1941-42—(Budget) ..	Opening Balance ..	1,39,27,758		
	Add—amount transferred from revenue section ..	27,20,000		
			7, Land Revenue.	
			1. Constructions and improvement of chavdis.	50,000
			18, Other Revenue expenditure, etc.	
			2. Minor Irrigation Works	8,79,000
			25, General Administration.	
			3. Discretionary Grants to Collectors ..	50,000
			4. Grants to Collectors and to District Rural Development Boards for rural development purposes ..	95,000
				1,45,000
			37, Education.	
			5. Grants for primary school buildings ..	1,00,000

RECEIPT.			EXPENDITURE.	
Year.	——	Amount.	Description of item.	Amount.
		Rs.		Rs.
			38, Medical.	
1941–42—Budget—*contd.*			6. Touring medico—cum propaganda parties	12,000
			39, Public Health.	
			7. Village Water Supply	15,00,000
			8. Malaria survey, Kanara	18,700
			9. Appointment of District Health Officers and staff	55,300
				15,74,000
			40, Agriculture.	
			10. Rice-breeding sub-station, Vadgaon ..	2,800
			11. Tegur cattle-breeding farm ..	8,500
			12. Boring operations	1,500
			13. Demonstration of the method of Control of katra caterpillar in North Gujarath	3,700
			14. Model project for the introduction and demonstration of agricultural improvements in Dohad Taluka and Jhalod Mahal of the Panch Mahals District	2,500
			15. Grant to All-India Cattle Show Society	2,000
			16. Grant to poor cattle breeders ..	1,800
			17. Land acquisition for tobacco-breeding station at Nipani ..	32,000
			18. Bunding and Dry Farming survey and development scheme	1,21,000
			19. Land for Anand Institute ..	2,70,000
			20. Training of rural assistants ..	1,07,000
				5,52,800
			42, Co-operation.	
			21. Peripatetic Demonstration party for hemp manufacture	3,200
			22. Peripatetic School for training in boot-laces, file strings, carpets etc. ..	2,700
			23. Weaving schools	8,200
			24. Silk Farm at Belgaum	8,400
			25. Sales Depot for marketing of products of cottage and small scale woollen industries, Bombay	6,100
			26. Cottage Industries experimental Workshop, Poona	15,100
			27. Grant to sisal fibre institute, Ahmednagar	3,300
			28. Development of pottery industry ..	6,400
			29. Village oil industry	7,800
			30. Coir manufacture school.. ..	2,900
			31. Laquer work demonstration party	4,700
			32. Development of Cane and bamboo work	2,700
			33. Dyeing demonstration parties ..	4,600

RECEIPT.			EXPENDITURE.	
Year.		Amount.	Description of item.	Amount.
		Rs.		Rs.
			42, Co-operation—contd.	
1941-42—Budget—*concld.*			34. Peripatetic Wool Weaving School ..	2,400
			35. Development of Arts and Crafts ..	11,600
			36. Imitation Gold thread manufacture ..	4,600
			37. Glass Bangle Manufacture ..	6,100
			38. Sann Hemp Experiments ..	8,000
			39. Coir Supervisor	2,600
			40. Trained rural assistants ..	11,600
			41. Debt Adjustment Boards ..	1,07,300
			42. Grants to All-India Village Industries Association.	16,800
				2,47,100
			50, Civil Works.	
			43. Building for Silk Farm, Belgaum ..	11,000
	Total ..	1,66,47,758	Grand Total ..	35,70,900
			Closing Balance ..	1,30,76,858

STATEMENT E.

STATEMENT OF NEW ITEMS OF EXPENDITURE PROVIDED IN THE BUDGET FOR 1941-42.

MO-II Bk H 1490—20a

7, *LAND REVENUE.*

ITEM 1. Additional establishment for the administration of the Bombay Tenancy Act.

Recurrent	Rs. 25,000	Non-recurrent	Rs. *Nil.*
Total	,, 25,000	Ultimate annual recurrent ..	,, 25,000

Remarks.—(*Vide* explanation under new item No. 13 under 25, General Administration.)

		Rs.
Grand Total—7, Land Revenue ..	Recurrent ..	25,000
	Non-recurrent ..	*Nil.*
	Total ..	25,000

ITEM 2. Opening of a class at Haliyal in the Southern Circle for the training of forest subordinates.

Recurrent ..	.. Rs. 2,740	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 2,740	Ultimate annual recurrent	.. ,, 2,740

Remarks.—A regular class is held annually under one instructor at Mandvi in the Northern Circle for a term of six months from 16th October to 15th April for training foresters, round guards and guards of the Northern and Central Circles. Under the system obtaining in the Southern Circle two or three forest subordinates are selected annually from each division and placed under a ranger usually of the same division who, in addition to his range duties, trains them within the limits of his own range according to the programme laid down by the Conservator but these subordinates do not get sufficient concentrated attention and the standard of test, although like syllabuses are followed, is different in each division. To obtain better results, it is proposed to open a regular class at Haliyal in the Southern Circle on the lines of the class in the Northern Circle and to place the subordinates selected for the foresters' course under a Range Forest Officer. The cost on account of the class will amount to Rs. 2,740 as shown below :—

Pay of establishment—

	Rs.
Difference at Rs. 20 per mensem in pay for 6 months to be given to the forester who will officiate in place of the Range Forest Officer to be appointed Instructor.	120
Pay at Rs. 30 per mensem for 6 months to the substitute to be appointed in the lowest grade of foresters.	180
Pay at Rs. 15 per mensem for 6 months to 10 substitute guards ..	900
Pay of peon at Rs. 13 per mensem for 6 months	78
Allowances, Honoraria, etc.—	
Travelling allowance	1,010
Bad climate allowance	180
Local allowance to 10 students at Rs. 3 each for 6 months	180
Contingencies—	
Contingent allowance to the Instructor at Rs. 2 per mensem for 6 months ..	12
Wages to coolie for bringing post	36
Miscellaneous	44
	2,740

ITEM 3. Metalling of the Dandeli-Kulgi road.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent	.. Rs. 12,095
Total ..	.. ,, 12,095	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The Dandeli-Kulgi road is a very important road in the Kanara Northern Division as most of the timber which is brought to Dandeli sales depot comes by this route. It is a murum road and cannot stand up to heavy traffic with iron tyred vehicles. It has been very badly cut up and requires metalling. The work of metalling the road is estimated to cost Rs. 12,095. It is 6 miles long.

ITEM 4. Construction of quarters for forest subordinates in malarious places.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,000
Total ..	.. ,, 10,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The policy of Government is to provide proper accommodation for forest subordinates particularly those who are stationed in malarious areas. Little progress has been made with this programme during the years of depression and in order to make up for past deficiencies, it is proposed to incur an expenditure of Rs. 10,000 over and above the expenditure already provided for minor works in 1941–42.

		Rs.
Grand Total—10, Forest ..	Recurrent ..	2,740
	Non-recurrent ..	22,095
	Total ..	24,835

11, REGISTRATION.

ITEM 5. Additional establishment in the Government Photo Registry, Poona.

Recurrent ..	.. Rs.	935	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	935	Ultimate annual recurrent	.. ,,	1,250

Remarks.—The staff of the Government Photo Registry consists of 45 men together with three Photo Registrars. The Registry is, in addition to the work of copying documents by photography, entrusted with the work of copying Secretariat record and the Criminal Investigation Department work. A technical concern like the Registry requires close and constant supervision of the technical operations and the Manager has been hard pressed to keep the work up to the mark. Since the Manager is now given the same powers as are given to Managers of other Government Presses, has been declared a Gazetted Officer and is in charge of a big concern, it is necessary that he should have an adequate office staff to do the administrative work also. It is therefore proposed to add one post of head clerk in the grade of Rs. 85—5/2—95 and an additional post of a clerk in the grade of Rs. 25—5/2—75 to the establishment of the Government Photo Registry Office. The existing post of office clerk on Rs. 25—2—55 in the Photo Registry will be reduced. The cost shown above takes into account this reduction.

ITEM 6. Additional establishment in the Government Photo Registry, Poona, in connection with work done on behalf of Criminal Investigation Department.

Recurrent ..	.. Rs.	1,265	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,265	Ultimate annual recurrent	.. ,,	1,970

Remarks.—To cope efficiently with the work as at present received and to provide for future expansion it seems necessary to make provision for a self-contained unit working at the Government Photo Registry entirely for police and Criminal Investigation Department work. Besides, the latest methods in crime detection which science can put at the disposal of the criminologist are intended to be utilised increasingly with a view to facilitate easy detection of crime. The police work is specialized, almost invariably of a confidential nature and the exhibits received require great attention and have to be properly secured against loss or mutilation. This can only be secured by having a separate unit. The volume of work justifies the special unit and if in any month the police work is slack, the unit can help in the disposal of the registration work which is already heavy. It is therefore proposed to create the following additional posts at the Photo Registry as a separate section for police work :—

1 Photographer	..	.. Rs. 40—5/2—75—5—100 *plus* Rs. 15 per mensem special pay.
1 Assistant Photographer	..	.. Rs. 35—1—50 *plus* Rs. 10 per mensem special pay.
1 Dark Room Assistant	..	.. Rs. 15—1—30.

		Rs.
Grand Total—11, Registration ..	Recurrent	2,200
	Non-recurrent	....
	Total ..	2,200

25, GENERAL ADMINISTRATION.

ITEM 7. Conversion of the temporary Ways and Means establishment in the Finance Department into permanent.

Recurrent	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	,, *Nil.*	Ultimate annual recurrent ..	,, 5,280

Remarks.—On the introduction of Provincial Autonomy in 1937, a temporary establishment of one Senior Assistant (with a special pay of Rs. 30 per mensem) and one Junior Assistant was engaged in the Finance Department to deal with the "resources" or "Ways and Means" work, which had then newly devolved upon the Finance Department. As a result of the experience gained since then, it is now clear that the staff sanctioned will be permanently required and that it is the minimum necessary for efficient work. It is, therefore, proposed to make it permanent with effect from 1st March 1941. Since the establishment has already been engaged on a temporary basis, there is no extra cost in the next year as compared with the present year. The ultimate annual recurrent cost comes to Rs. 5,280 as follows :—

	Cost per mensem. Rs.
Average cost of a Senior Assistant on new scale (Rs. 180—10—200—15—260).	238
Special pay to the Senior Assistant	30
Average cost of a Junior Assistant on new scale (Rs. 100—5—120—10—220).	172
	440 × 12 months.
	5,280 per annum.

ITEM 8. Grant of special pay to Shroffs.

Recurrent	Rs. 3,464	Non-recurrent ..	Rs. *Nil.*
Total	,, 3,464	Ultimate annual recurrent ..	,, 4,364

Remarks.—Shroffs in treasuries and sub-treasuries run the risk of having to refund the value of counterfeit coins unwittingly accepted by them in the course of treasury transactions. Such refunds are not infrequent in practice. Most shroffs are untrained for the task of detecting counterfeit coin. It has not been possible to devise a general scheme of training which is not disproportionately costly. It is, therefore, only by experience that a shroff can safeguard himself against loss. Few persons, however, are willing in these circumstances to remain long as shroffs. The monetary risk involved in a shroff's job justifies the grant of a special pay. Such pay, combined with a graded system whereby the special pay increases with length of service, is expected to ensure that continuance in a shroff's post shall be less unattractive than at present, and hence lead to conditions under which the requisite experience can be more generally gained by individual shroffs. It is, therefore, proposed to grant special pay to shroffs at the following rates :—

For shroffs of over 1 year's service as shroffs—Re. 1 per mensem.

For shroffs of over 5 years' service as shroffs—Rs. 2 per mensem.

For shroffs of over 10 years' service as shroffs—Rs. 4 per mensem.

For shroffs of over 15 years' service as shroffs—Rs. 5 per mensem.

The special pay is proposed to be sanctioned with effect from 1st April 1941.

ITEM 9. Additional clerk in the office of the Settlement Commissioner and Director of Land Records.

Recurrent	Rs. *Nil.*	Non-recurrent ..	Rs. *Nil.*
Total	,, *Nil.*	Ultimate annual recurrent ..	,, 1,092

Remarks.—The post of Settlement Commissioner and Director of Land Records was held in abeyance in 1932. Before that, his office establishment consisted of the following :—

1 Office Superintendent (a District Inspector of Land Records).

2 clerks in the grade of Rs. 105—5—140.

3 clerks in the grade of Rs. 85—5/2—100.

2 clerks in the grade of Rs. 45—5/2—80.

1 Roneo operator in the grade of Rs. 23—1/2—30.

When, in 1935, the temporary post of Director of Land Records was created, he was given the following establishment:—

1 Office Superintendent.

1 clerk in the scale of Rs. 105—5—140.

2 clerks in the scale of Rs. 85—5/2—100.

1 clerk in the scale of Rs. 80—5/2—95.

1 clerk in the scale of Rs. 60—5/2—75 (Revised scale 25—5/2—55 and 60—5/2—75).

1 Roneo operator in the scale of Rs. 20—1/2—30.

The Director had thus two clerks less in 1935 than in 1932—one in the scale of Rs. 105—5—140 and the other in the scale of Rs. 25—5/2—55. As Government wanted to take up revision settlement work, it revived the post of the Settlement Commissioner and Director of Land Records, which was held in abeyance in 1932, with effect from 1st January 1940. The clerical work in the Settlement Commissioner's office has also increased in consequence of the settlement work. It is, therefore, necessary to restore to him the establishment that he had before his post was held in abeyance.

Had the post of Settlement Commissioner and Director of Land Records not been held in abeyance in 1932, his clerical establishment would, however, have been reduced by 10 per cent. from 1st April 1932 as a measure of retrenchment. Accordingly only one post of clerk has been sanctioned up to 31st March 1941 in the scale of Rs. 85—5/2—100 (Rs. 80—5/2—95 revised) and it is proposed to make this post permanent. A post in the above scale and not in the lower scale is sanctioned as the work to be done is of a responsible nature and is qualitative and not routine. As the clerk has been engaged on a temporary basis, there is no extra cost in the next year as compared with the current year.

ITEM 10. Establishment for the management of estates under the Court of Wards, Satara.

Recurrent ..	.. Rs.	1,034	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,034	Ultimate annual recurrent ..	,,	1,632

Remarks.—There are 14 estates under the management of the Court of Wards, Satara, having an aggregate income of about Rs. 1,12,000. At present establishment for management of the estates consists only of one Manager and a clerk, who are permanent Government servants, and 4 clerks (including one part-time clerk) and two peons, who are kept on a temporary basis from year to year. The system of having temporary establishment for this kind of work is unsatisfactory. It is, therefore, proposed to—

(*i*) transfer two temporary posts of clerk in the scale of Rs. 25—5/2—55 and one temporary post of peon on Rs. 14 under the Court of Wards, Satara, to the permanent establishment of the Collector of Satara;

(*ii*) to increase the scale of the Manager, Court of Wards, Satara, from Rs. 85—5/2—100 to Rs. 105—5—140.

The recurrent cost on account of the proposal in the next year is Rs. 1,034. The cost of the establishment including leave and pension contribution is rateably recovered from the estates under management.

ITEM 11. Establishment for the management of estates under the Court of Wards, Southern Division.

Recurrent ..	.. Rs.	1,485	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,485	Ultimate annual recurrent ..	,,	2,292

Remarks.—There are 37 estates in Belgaum, Bijapur, Dharwar and Kolaba districts in the Southern Division which are managed under the Court of Wards Act. At present the work in connection with the management of these estates is done by the Personal Assistant to the Collector of Belgaum, Huzur Karbhari, Sirsangi Trust, one Manager at Kolaba and one at Dharwar and other temporary establishment. In order to improve the prospects of the present staff and to induce the right type of men to take up estate work, it is proposed to sanction the

following establishment as a permanent addition to the revenue establishments of the districts as follows :—

Post.	Grade.	Average cost.
	Belgaum.	Rs.
One Shirastedar	.. Rs. 60—5/2—75 ..	71
One clerk	.. Rs. 25—5/2—55 ..	40
	Bijapur.	
One clerk	.. Rs. 25—5/2—55 ..	40
	Dharwar.	
One clerk	.. Rs. 25—5/2—55 ..	40
		191

The recurrent cost on account of the proposal in the next year is Rs. 1,485. The cost of the establishment including leave and pension contribution is rateably recovered from the estates under management.

ITEM 12. Establishment for the management of estates under the Court of Wards, Sholapur.

Recurrent ..	.. Rs. 2,744	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,744	Ultimate annual recurrent	.. ,, 3,512

Remarks.—Hitherto the estates under the Court of Wards, Sholapur, were managed by retired officers of the status of a Mamlatdar or a Deputy Collector with a temporary establishment under them. Experience has shown that such appointments and temporary establishment are unsuitable for a proper management of the estates. It is, therefore, proposed to sanction the following establishment as a permanent addition to the district establishment of the Collector of Sholapur subject to the condition that the cost including leave and pension contribution is rateably recovered from the several estates under management :—

Post.	Grade.	Average cost.
1 Manager	.. Rs. 105—5—140	Rs. 126 per mensem.
1 Head Clerk	.. Rs. 60—5/2—75	Rs. 71 per mensem.
1 Clerk	.. Rs. 25—5/2—55	Rs. 40 per mensem.
1 Peon	.. Rs. 14	Rs. 14 per mensem.
		Rs. 251

In addition to this the estates will have to bear the following additional charges :—

	Rs.	
Leave and pension contribution	648	(approximately).
Audit fees	500	Actuals for 1938–39.
Supervision charges	1,618	
Travelling allowance and contingencies	500	
	3,266	

Thus the approximate total cost of the establishment and management charges comes to Rs. 6,278 (Rs. 3,266 and Rs. 3,012). The total gross income of the estates is Rs. 81,190 ; the cost of management will not therefore exceed 10 per cent.

25, GENERAL ADMINISTRATION—concld.

ITEM 13. Additional establishment for the administration of the Bombay Tenancy Act.

Recurrent ..	.. Rs. 55,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 55,000	Ultimate annual recurrent	.. ,, 55,000

Remarks.—The Bombay Tenancy Act passed by the legislature in 1939 received the assent of the Governor General and became an Act on 2nd April 1940. Under sub-section (*3*) of section 1 of the Act, it is to come into force on such date as the Provincial Government may, by notification in the Official Gazette, appoint in that behalf. Owing to several practical and administrative difficulties Government has not yet found it possible to bring the Act into force. It is now proposed to enforce the Act experimentally in a few selected districts and other areas where the tenancy problem is of a specially important nature, the question of further extension of the Act to other districts being left to be considered later on in the light of the experience gained. The particular districts and areas for enforcement of the Act have not been decided upon but it is estimated that some 39 talukas and 16 pethas will be affected. The main duties and functions under the Act and the rules made thereunder will fall on the Collectors, Mamlatdars, and circle inspectors. To enable these officers to cope with the large amount of additional work likely to be involved in the administration of the Act, it is necessary to strengthen the taluka staff and the Collectors' offices. The exact extra establishment required will be ascertained in due course and sanctioned as occasion arises. In the meanwhile it is estimated that a provision of Rs. 55,000 (for extra awalkarkuns, clerks in Collectors' offices and their travelling allowance and contingencies) will be required under the head 25, General Administration and of Rs. 25,000 (for extra circle inspectors and their travelling allowance and contingencies) under 7, Land Revenue.

ITEM 14. Additional establishment in the Northern Division.

Recurrent ..	.. Rs. 1,980	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 1,980	Ultimate annual recurrent	.. ,, 3,168

Remarks.—In the taluka and mahal offices of the Northern Division work has increased to an extent which makes it very difficult for clerks to deal with it, particularly as in April 1932 Government reduced the number of clerks in these offices by 10 per cent. as a measure of economy. To mitigate the situation, Government proposes to add one post of clerk in the grade of Rs. 25—5/2—55 to the establishment of each of the five districts in the Northern Division (excluding the Bombay Suburban District) for a period of two years in the first instance. The clerks will be assigned to the talukas and mahals where the need of additional assistance is most felt. Government proposes also to employ an additional clerk in the same grade in the office of the Assistant Collector, Panch Mahals, where additional help is necessary.

ITEM 15. Sanction to the post of Extra Chitnis in the Collector's office, Ahmedabad.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, ,,	Ultimate annual recurrent	.. ,, 2,396

Remarks.—In consequence of the reorganization of the office of the Collector of Ahmedabad, the post of Personal Assistant to the Collector was abolished in 1939 and, for carrying out the work of the Talukdari Branch, a post of extra Chitnis (from the Mamlatdar's grade) was created with effect from 1st August 1939 as an experimental measure. Simultaneously, the post of Deputy Chitnis was abolished. This arrangement did not, however, result in saving since though the post of Personal Assistant in the Deputy Collector's cadre was abolished, no reduction was made in the cadre itself, a post in that cadre being proposed to be converted into an additional city magistrate's post for Ahmedabad. The arrangement has proved successful and it is proposed to make it permanent with effect from 1st March 1941. The financial effect of this arrangement per annum is as follows:—

	Rs.
Average pay of mamlatdar	295·7
Deduct—Average pay of the Deputy Chitnis (in the scale of Rs. 85—5/2—100)	—96·0
	199·7
	×12
	2,396·4

		Rs.
Grand Total—25, General Administration ..	Recurrent ..	65,707
	Non-recurrent ..	*Nil.*
	Total ..	65,707

ITEM 16. Scheme for grant of legal assistance to members of the Aboriginal or Hill Tribes.

Recurrent ..	.. Rs. 5,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 5,000	Ultimate annual recurrent ..	.. „ 5,000

Remarks.—The Special Inquiry Officer appointed to report on measures for improvement of conditions of Bhils and other Aboriginal and Hill Tribes in Partially excluded areas, recommended the grant of free legal assistance to members of the Aboriginal and Hill Tribes and suggested that such persons should be able to obtain free advice and representation from the Sub-Government Pleader or other pleader appointed for the purpose, not only when proceedings are threatened against them, but also when they consider that they have been defrauded.

To give effect to this recommendation, a scheme has been formulated and it is proposed to introduce the scheme with effect from 1st April 1941 in the following 5 Districts in the first instance :—

(1) West Khandesh.

(2) East Khandesh.

(3) Nasik.

(4) Thana.

(5) Broach and Panch Mahals.

ITEM 17. Continuance of the temporary appointments of Additional Presidency Magistrates.

Recurrent ..	.. Rs. 47,388	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 47,388	Ultimate annual recurrent ..	.. „ *Nil.*

Remarks.—The present sanctioned strength of Presidency Magistrates (including the Chief Presidency Magistrate) is seven permanent and three temporary Magistrates. Two of the temporary appointments of Additional Presidency Magistrates were sanctioned specifically for the trial of cases under the Gambling Act as there was an abnormal increase in the number of cases under that Act. These appointments have been continued on a temporary basis from year to year up to 28th February 1941 as the works in the Courts continued to be congested. The third appointment of Additional Presidency Magistrate was sanctioned from 1st August 1939 to 28th February 1941 in order to cope with the increase in the magisterial work on the introduction of prohibition in Bombay.

2. The state of work in the Presidency Magistrates' Courts has been reviewed again and the Chief Presidency Magistrate has proposed that of the three posts of Additional Presidency Magistrates, one should be made permanent from 1st March 1941 and that the other two should be continued for a further period of one year from 1st March 1941 in order to clear off arrears of old cases and relieve congestion in the Courts. The High Court has strongly supported the proposals of the Chief Presidency Magistrate and has expressed the opinion that none of these posts can safely be discontinued at present. The total number of cases brought to trial during the year ending 30th September 1940 was 20,667, of these 17,836 cases were disposed of leaving a balance of 2,831 pending cases. The number of cases instituted during the corresponding period for the last year was 19,385 and the number of pending cases was 4,644.

In the opinion of Government there is a need for the continuance of all the three posts of Additional Presidency Magistrates for a further period of one year from 1st March 1941.

The extra expenditure involved during the year 1941-42 will be Rs. 47,388 as shown below :—

	Rs.
(1) *Pay of officers*—	
3 Presidency Magistrates at the rate of Rs. 850 per mensem each in the scale of Rs. 850—50/5—950	30,600
(2) *Pay of Establishment*—	
3 Judicial clerks at the rate of Rs. 160 per mensem each in the scale of Rs. 150—10/2—200	5,760
3 Interpreters at the rate of Rs. 160 per mensem each in the scale of Rs. 150—10/2—200	5,760
3 Clerks—2 at the rate of Rs. 55 per mensem each and one at the rate of Rs. 50 per mensem in the scale of Rs. 50—5/2—90	1,920
3 Typists—at the rate of Rs. 55 per mensem each in the scale of Rs. 50—5/2—90	1,980
3 Peons at the rate of Rs. 23 per mensem each	828
	16,248
(3) *Contingencies*—	
3 Telephones at the residences of the three Magistrates at the rate of Rs. 180 per year each	540
Grand Total ..	47,388

ITEM 18. Appointments of additional Presidency Magistrates in connection with the Greater Bombay Scheme.

Recurrent	Rs. *Nil.*	Non-recurrent ..	Rs. 27,285
Total	,, 27,285	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Government has examined the question of the magisterial needs of the area to be absorbed in Greater Bombay. It has been decided in consultation with the High Court, the Chief Presidency Magistrate and the District Magistrate, Bombay Suburban District, to appoint three additional Presidency Magistrates to replace the existing (1) City Magistrate at Bandra, (2) Resident Magistrate at Kurla and (3) Temporary Resident Magistrate at Bandra in the Bombay Suburban District. The proposed Courts of Presidency Magistrates will be located at (1) Bandra, (2) Andheri and (3) Kurla. When the Greater Bombay Scheme is introduced three appointments of additional Presidency Magistrates will be created on a temporary basis for one year in the first instance.

2. As the creation of the three additional Courts of Presidency Magistrates for the Greater Bombay will add considerably to the administrative and other work of the Chief Presidency Magistrate, it is also proposed to appoint the senior Presidency Magistrate, as an Additional Chief Presidency Magistrate under section 18 (*4*) of the Criminal Procedure Code to relieve and take over such of the duties of the Chief Presidency Magistrate as the latter officer may think fit to delegate to him, in addition to his normal duties as a Presidency Magistrate. For the extra work and responsibilities entrusted to the Presidency Magistrate by his appointment as an Additional Chief Presidency Magistrate, it is proposed to grant him a special pay of Rs. 150 per mensem in addition to his pay as Presidency Magistrate.

3. The extra cost involved for five months during the financial year 1941-42 by the appointment of the three additional Presidency Magistrates for the Greater Bombay Scheme and their establishment, etc,, and the grant of a special pay to the Additional Chief Presidency Magistrate will be as follows :—

	(For 5 months.) Rs.
Pay of three additional Presidency Magistrates at the rate of Rs. 850 per mensem in the scale of Rs. 850—50/5—950	12,750
Special pay to the Additional Chief Presidency Magistrate at the rate of Rs. 150 per mensem	750
	13,500
Pay of Establishment—	
3 Judicial Clerks on Rs. 150 per mensem each	2,250
3 Interpreters on Rs. 150 per mensem each	2,250
3 Cashiers on Rs. 50 per mensem each	750
3 Typists on Rs. 50 per mensem each	750
6 General Duty Clerks on Rs. 50 per mensem each	1,500
6 Peons on Rs. 23 per mensem each	690
3 Hamals on Rs. 23 per mensem each	345
1 Clerk on Rs. 50 per mensem for the Office of the Chief Presidency Magistrate	250
	8,785
Contingencies	5,000
Total ..	27,285

Against this extra expenditure of Rs. 27,285 under the head "Presidency Magistrates' Courts" there will be a saving of about Rs. 5,800 on account of the provision made in the budget estimates for 1941-42 for the pay and allowances of the existing City Magistrate at Bandra, the Resident Magistrates at Kurla and Bandra. There will also be a saving of about Rs. 2,000 on account of the provision made under "25-General Administration" for the establishment of the existing Magistrates.

ITEM 19. Restoration of permanent Subordinate Judge's Court at Vengurla in the Ratnagiri District.

Recurrent	Rs. 4,158	Non-recurrent	Rs. *Nil.*
Total	„ 4,158	Ultimate annual recurrent ..	„ 5,418

Remarks.—Owing to acute financial stringency, the Subordinate Judge's Court at Vengurla was abolished in December 1931 as a measure of retrenchment and the villages under the jurisdiction of the Vengurla Court were placed under the jurisdiction of the Malvan Court and consequential changes were made in the jurisdiction of the three Courts at Malwan, Devgad and Rajapur. It was however found from experience that this arrangement resulted in considerable inconvenience to the litigant public. Government received a number of petitions for the restoration of the Court at Vengurla. In November 1938, Government on the recommendation of the High Court and the District Judge, Ratnagiri, issued orders for the reopening of the Court, Subordinate Judges of Malwan, Devgad and Rajapur being deputed to preside over it by turns.

2. This arrangement has been tried for two years and it has been found in practice to be extremely inefficient, inconvenient and almost unworkable. The aggregate period of deputation is totally inadequate to the amount of work at Vengurla. It has also resulted in considerable

dislocation of work in the three Courts of Malwan, Devgad and Rajapur with the result that the arrears have gone up in these Courts. The District Judge has strongly recommended the permanent appointment of a Subordinate Judge at Vengurla. The High Court has supported the District Judge's proposal. Government considers that a good case has been made out for the reappointment of a separate Subordinate Judge at Vengurla. It is therefore proposed to restore the Subordinate Judge's Court at Vengurla permanently with effect from the next financial year. This will result in the permanent revival of one of the posts of Subordinate Judges which are still held in abeyance. The extra cost involved will be as follows :—

	Rs.
Pay of Officers—	
1 Subordinate Judge on Rs. 250—250—275—15—380	2,750
Pay of Establishment—	
1 Clerk of the Court and Nazir on Rs. 80 per mensem in the grade of Rs. 80—5/2—95	880
3 Peons on Rs. 13 each	429
1 Boy peon on Rs. 9	99
	4,158

ITEM 20. Appointment of a permanent Resident Magistrate at Karad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent ..	„ 3,548

Remarks.—The appointment of a Resident Magistrate for Walva taluka with headquarters at Islampur was created as a temporary measure in 1919. The post was transferred from Islampur in the Satara district to Karad in that district in 1921 and was continued from time to time until it was made permanent in 1924. In 1930, the post was transferred from Karad to Manmad in the Nasik district. This transfer resulted in the disorganisation of magisterial and revenue work in the Satara district. A fresh appointment of a Resident Magistrate at Karad was, therefore, created as a temporary measure for a year from 1st March 1935 in the first instance. The appointment has been continued from year to year up to the 28th February 1941 on a temporary basis, as it was found that the volume of magisterial work was too great for revenue officers to cope with in addition to their revenue work which is exceptionally heavy in Karad and Walva talukas. During the year ending 30th September 1940 the Resident Magistrate disposed of 425 criminal cases in addition to 20 cases committed to the Sessions Court. The jurisdiction of the Court was also extended during the year. The seat of the Resident Magistrate is centrally situated for the places from which the cases are sent and is found to be convenient in every respect. It has been found that from the administrative point of view and for quick disposal of criminal work, it is necessary to make the appointment permanent. It is therefore proposed to make the appointment of the Resident Magistrate permanent with effect from the 1st March 1941.

The extra expenditure during the year 1941-42 will be Rs. 6,220 as shown below :—

	Rs.
(*a*) *Pay of Officers—*	
Resident Magistrate at Rs. 400 per mensem in the grade of Rs. 370—15—400	4,800
(*b*) *Pay of Establishment—*	
Two clerks—one on Rs. 60 per mensem in the grade of Rs. 60—5/2—75 and the other on Rs. 30 per mensem in the grade of Rs. 25—5/2—55	1,080
Two peons on Rs. 9 per mensem each	216
(*c*) Travelling allowance	50
(*d*) Contingencies	74
Total ..	6,220

The pay of the establishment (Rs. 1,296) consisting of two clerks and two peons will be shown under "25-General Administration" as the posts will be a permanent addition to the establishment of the Collector of Satara.

27, ADMINISTRATION OF JUSTICE—contd.

ITEM 21. Continuance of the temporary appointment of the third Additional City Magistrate at Ahmedabad.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 7,413
Total ..	.. ,, 7,413	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—In view of the considerable increase in the magisterial work in Ahmedabad City and the consequential increase in the number of pending cases in the Criminal Courts, Government sanctioned in October 1940 the creation of a temporary appointment of a third Additional City Magistrate at Ahmedabad of the rank of a Deputy Collector up to 28th February 1941 in the first instance. The increase in the work is due to several causes, e.g. (1) the increase in the population of the City, (2) the increase in crime and (3) the introduction of prohibition. The permanent strength of a City Magistrate and two Additional City Magistrates was found inadequate to cope with the increase in work. The Honorary Magistrates had to deal with all the private complaints of the City. They were not however able to carry out their work with the despatch that is necessary and expected in an advanced City of the size of Ahmedabad. It was therefore considered necessary to give them relief by the appointment of a third Additional City Magistrate at Ahmedabad. Both the District Magistrate, Ahmedabad, and the Commissioner, Northern Division, had recommended that the appointment should be sanctioned permanently. It is however proposed to continue the temporary appointment for a further period of one year from 1st March 1941 to 28th February 1942. The extra expenditure involved during the next financial year by the continuance of the appointment of the Magistrate and his establishment will be as follows :—

	Rs.
(1) Pay of the third Additional City Magistrate at Ahmedabad (of the rank of a Deputy Collector) in the scale of Rs. 300—20—420—E.B.—20—480—E.B.—20—520	6,069
(2) One clerk on Rs. 55 per mensem	660
(3) One clerk on Rs. 40 per mensem	480
(4) One peon on Rs. 17 per mensem	204
	7,413

ITEM 22. Creation of three temporary posts of Resident Magistrates.

Recurrent ..	.. Rs. 9,771	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 9,771	Ultimate annual recurrent ..	,, 15,696

Remarks.—As the Rural Development work is to be transferred to the Revenue staff, it will add considerably to the work of the Mamlatdars, some of whom are already overworked. Government has therefore considered the question of giving relief to the Mamlatdars so that they can exercise more efficient supervision over their staff and can also spend more time in Rural Development work. Relief to the Mamlatdars can be given if in talukas where criminal work is heavy they are relieved of the criminal work by the appointment of Resident Magistrates. Government has therefore decided to create for the present three posts of Resident Magistrates. The location of the Courts of Resident Magistrates will be made in consultation with the Commissioners of Divisions. The appointments are to be created for a period of one year in the first instance. The extra expenditure involved during the financial year 1941-42 by the creation of the three posts of Resident Magistrates and by employing the establishment required for them will be as follows :—

	Rs.
(1) *Pay of Officers*—	
3 Resident Magistrates on Rs. 200 per mensem each in the scale of Rs. 200—15/2—260	6,600
(2) *Pay of Establishment*—	
6 clerks on Rs. 30 per mensem each in the scale of Rs. 25—5/2—55 ..	1,980
3 peons on Rs. 14 per mensem each	462
3 peons on Rs. 13 per mensem each	429
	2,871
(3) *Contingencies*	300
Total ..	9,771

27, ADMINISTRATION OF JUSTICE—concld.

ITEM 23. Continuance of the temporary appointment of the Resident Magistrate at Viramgam.

Recurrent	..	.. Rs.	*Nil.*	Non-recurrent	.. Rs.	4,614
Total	..	.. ,,	4,614	Ultimate annual recurrent	.. ,,	*Nil.*

Remarks.—In view of the scarcity conditions prevailing in Viramgam Taluka of the Ahmedabad District since August 1939, it was impossible for the Mamlatdar and the Aval Karkun to find time for their magisterial work. The magisterial work of the taluka was therefore first transferred to the Joint Subordinate Judge, Viramgam-Gogha, in addition to his own duties. This arrangement continued for a few months when it was found necessary to relieve the Joint Subordinate Judge of the magisterial work so that he may attend to his civil file which had gone in considerable arrears. Government therefore created a temporary appointment of a Resident Magistrate at Viramgam for a period of six months in the first instance from 1st March 1940. The appointment has been continued for a further period up to 28th February 1941 as it was still impossible for the Revenue Officers to attend to their magisterial work in addition to their revenue work. The District Magistrate, Ahmedabad, has been pressing for making the appointment permanent. In his opinion Viramgam is one of the heaviest talukas in Gujarat and the Mamlatdar and the Aval Karkun are not able even in normal times to deal adequately with the criminal work as well as the revenue work. The population of the taluka is now probably over 150,000 and recently there has been a considerable increase in the magisterial work of the taluka. The total number of cases received during the three years 1936, 1937 and 1938 was 1,194, 1,335 and 1,820 respectively. The disposal of the cases during the same period was 1,090, 1,226 and 1,646, respectively and the number of pending cases was 104, 109 and 174, respectively. The Resident Magistrate since his appointment has disposed of an average of 14 long trial cases and 140 summary cases per month. The Commissioner, Northern Division, has supported the District Magistrate's proposal to make the appointment permanent. It is therefore necessary to continue the appointment further on the expiry of its present term. Government has recently recognised the importance of relieving Mamlatdars by Resident Magistrates wherever it is considered essential in the interest of administration. It is however proposed to continue the appointment of the Resident Magistrate at Viramgam on a temporary basis for the present for a further period of one year from 1st March 1941. The extra expenditure involved during the next financial year by the continuance of the appointment of the Resident Magistrate and his establishment will be Rs. 4,614 as shown below :—

		Rs.
(1) *Pay of officers*—		
Pay of the Resident Magistrate in the scale of Rs. 275—15—350	..	3,930
		3,930
(2) *Pay of establishment*—		
(*i*) One clerk on Rs. 30 per mensem in the scale of Rs. 25—5/2—55	..	360
(*ii*) Two peons—one on Rs. 14 per mensem and other on Rs. 13 per mensem.		324
		684
Grand total	..	4,614

			Rs.
Grand Total—27, Administration of Justice	..	Recurrent ..	66,317
		Non-recurrent ..	39,312
		Total ..	1,05,629

28, JAILS AND CONVICT SETTLEMENTS.

ITEM 24. Appointment of two additional clerks in the office of the Inspector General of Prisons.

Recurrent ..	.. Rs.	1,210	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,210	Ultimate annual recurrent	.. ,,	1,580

Remarks.—During the last decade, a number of reforms have been introduced in the Jail Department and this has resulted in a general and very considerable increase in the work of the office of the Inspector General of Prisons. The following are some of the reasons for the increase in the work :—

(*a*) *Jail Industries.*—Development of Jail industries and increase in the supplies of jail-made articles to various Government Departments.

(*b*) *Dharwar Borstal School.*—Correspondence in connection with the Borstal School and the Investigating Committee on Borstal failures.

(*c*) *Sub-jails.*—Inspection of Sub-jails on a larger scale than in the past and scrutiny of fortnightly reports of about 200 Sub-jails.

(*d*) *Advisory Boards.*—Increase in the number of prisoners placed before Advisory Boards of Prisons due to revised orders of Government.

(*e*) Increase in the number of cases of prisoners to be submitted to Government on completion of 14 and 20 years imprisonment as under recent orders every case is required to be submitted to Government. The scrutiny of cases of co-accused of long-term prisoners whose premature release is sanctioned.

(*f*) *Other Committees.*—Disposal of cases of Juveniles reviewed by the Advisory Committees of the Juvenile Sections of the Central Prisons at Yeravda, Ahmedabad, Belgaum and the Yeravda Female Jail.

The present strength of the clerks in the office of the Inspector General of Prisons is only 13 and it has been found difficult to cope with the work with this establishment. It is therefore proposed to sanction the appointment of two clerks on a permanent basis one in the scale of Rs. 25—5/2—55 and the other in the scale of Rs. 85—5/2—100.

ITEM 25. Additional clerical establishment for the Backward Class Branch of the Backward Class Department.

Recurrent ..	.. Rs.	1,320	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,320	Ultimate annual recurrent	.. ,,	1,894

Remarks.—In recent years, Government has been paying more and more attention to the amelioration of the condition of the Backward Classes in general and the Scheduled Classes in particular and consequently the work of the Backward Class branch under the control of the Backward Class Officer has immensely increased. The present clerical strength of the Backward Class branch is found to be inadequate to cope with the increasing work arising from its extended activities. The Backward Class Officer had approached Government for the following additional staff :—

Two Senior Clerks in the grade of Rs. 80—5/2—95.

One Junior Clerk in the grade of Rs. 25—5/2—55.

It is, however, proposed to sanction the following additional staff for the Backward Class branch :—

One clerk on Rs. 60—5/2—75.

Two clerks on Rs. 25—5/2—55.

Government therefore proposes to appoint from 1st April 1941, for a period of two years in the first instance, one Agricultural Assistant at each of the Central Prisons at Yeravda, Ahmedabad and Nasik Road in the scale of Rs. 30—2—50 with a house-rent allowance of Rs. 5 per mensem in lieu of free quarters.

		Rs.
Grand Total—28, Jails and Convict Settlements ..	Recurrent ..	2,530
	Non-recurrent ..	*Nil.*
	Total ..	2,530

ITEM 26. Increase in the strength of Reserve Sub-Inspectors.

Recurrent ..	Rs. 17,453	Non-recurrent	Rs. *Nil.*
Total	„ 17,453	Ultimate annual recurrent ..	„ 26,936

Remarks.—In paragraph 79 of their report, the Indian Police Commission recommended that a reserve should be provided in the cadre of Sub-Inspectors at 14 per cent. of the combined cadre of Deputy Superintendents, Inspectors and Sub-Inspectors. This recommendation was accepted by Government, and in the reorganisation scheme of the Subordinate District and Railway Police sanctioned in 1913, the number of reserve provided was 103. In subsequent years, owing to various changes, this reserve was reduced to 89. In 1919, in order to meet the extra cost involved on account of the revision of pay of Head Constables and Constables this reserve was further reduced by 50 per cent. The existing reserve stands at 46.

2. The Inspector General of Police has represented to Government that this reserve has proved by experience to be entirely inadequate. The present situation is that there are over 60 officiating appointments of Sub-Inspectors in existence. That is to say, one Police station in about every six is manned by a qualified Head Constable not trained at the Police Training School. The Inspector General of Police reports that a great many of these officers are scarcely fit to hold charge of Police stations and that this state of affairs is detrimental to the efficient working of Police Stations. The educational qualifications of these Head Constables are also generally below those of the directly recruited officers. The Inspector General of Police therefore recommended that the reserve should be increased to at least 14 per cent. of the cadre, viz., the number of reserve Sub-Inspectors should be increased from 46 to 85. However, Government proposes to sanction at present only 14 additional posts of Sub-Inspector. The expenditure for 11 months of the next financial year on account of these 14 additional posts of Sub-Inspector will amount to Rs. 17,453 as shown below:—

District Executive Force.

	Rs.	a.	p.
(1) *Pay of Establishment*—			
14 Sub-Inspectors in the scale of Rs. 75—5—145—150—160 per mensem each	1,050	0	0
(2) *Allowances, Honoraria, etc.*—			
(*i*) Conveyance allowance to 14 Sub-Inspectors at Rs. 20 per mensem each	280	0	0
(*ii*) Clothing allowance to 14 Sub-Inspectors at Rs. 3–5–4 per mensem each	46	10	8
(3) *Contingencies*—			
House-rent to 14 Sub-Inspectors at Rs. 15 per mensem each	210	0	0
Total ..	1,586	10	8
	×11 months.		
Grand Total ..	17,453	5	4

or Rs. 17,453 (in round figures).

ITEM 27. Revision of the scale of pay of Constables of the Bombay City Police.

Recurrent ..	Rs. 20,000	Non-recurrent ..	.. Rs. *Nil.*
Total	„ 20,000	Ultimate annual recurrent	.. „ 36,383

Remarks.—In 1921 a pay scale of Rs. 30—1/3—33—1/4—36 was fixed for Constables of the Bombay City Police. It has been represented to Government that the period of 21 years for a Constable in Bombay City to reach the maximum of his scale is too long as compared to his fellow Constable in the Districts who reaches the maximum of his scale in 10 years. After careful consideration Government has decided to reduce the period from 21 years to 15 years by revising the present scale to Rs. 30—1/2—33—1/3—36, leaving the maximum and minimum of the scale the same as at present. The proposal involves additional expenditure which will amount to about Rs. 20,000 during the next financial year under the head "29, Police—Presidency Police—City Police—Pay of Establishment".

29, POLICE—contd.

ITEM 28. Increase in the strength of the Ahmedabad City Police.

Recurrent ..	.. Rs. 24,100	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 24,100	Ultimate annual recurrent	.. ,, 29,400

Remarks.—In 1938 Ahmedabad City was divided into 5 Police Stations—City A B C Divisions, Sherkotda and Madhavpura. In the reorganisation scheme of 1939 the City A B C Divisions were amalgamated into one City Police Station, the limits of which were confined to the actual walled area ; one new Police Station was established for the area west of the river called Ellis Bridge Police Station and another new Police Station called Gomtipur was carved out of the western and south western portions of Sherkotda. Another Police Station called Kagdapith comprising the southern part of Sherkotda Police Station was considered necessary but its establishment was postponed temporarily. Certain villages which were formerly under the Daskroi Taluka Police Station were also brought under the various City Police Stations.

The rapid growth and expansion of the City demonstrated the need for additional Police and in February 1940 Government authorised a recurring expenditure of Rs. 50,000 on the strengthening of the police force. At a Conference held in Ahmedabad it was decided that the amount should be spent on providing (1) an additional District Superintendent of Police, (2) an Inspector for the City Police Station, (3) the opening and manning of a new Police Station at Kagdapith and (4) the appointment of 5 more Sub-Inspectors for crime investigation. The Conference recommended that if it was absolutely necessary to keep the expenditure within the limit of Rs. 50,000 then 33 constables should be found from Sherkotda Police Station to man the new Kagdapith Police Station.

The Conference also brought to notice the very pressing needs of the Ahmedabad Police for more accommodation and recommended a building scheme upon which action has been taken separately.

In view of the limited funds available one Police Station was considered sufficient for the west bank at the time but it was soon found that one Police Station in a suburban area of 20 square miles was entirely inadequate and that it was quite impossible to continue policing the whole area from one Police Station. The District Superintendent of Police pointed out that the occurrence of a decoity in this area so terrified the inhabitants that they vacated their bungalows with the result that the construction of buildings was held up. It was clear that an additional Police Station was necessary at Navarangpura. Government accepted its establishment as essential for the development of the area and security of the inhabitants and decided to man it with a fifty per cent. increase over the existing strength of the Ellis Bridge Police Station i.e., a net increase of 1 Sub-Inspector, 6 Head Constables and 25 Constables.

As it was found impossible to withdraw 33 Constables from Sherkotda Police Station to man the new Kagdapith Police Station Government decided that the additional men should be recruited.

The cost of the total additional staff required viz.,—1 Sub-Inspector, 6 Head Constables and 58 Constables—for 11 months of the next financial year works out to Rs. 24,100 as shown below :—

District Police.

	Rs.	a.	p.
(1) *Pay of Establishment*—			
1 Sub-Inspector of Police on Rs. 75 per mensem in the scale of Rs. 75—5—145—150—160	75	0	0
6 Head Constables each on Rs. 28 per mensem	168	0	0
58 Constables each on Rs. 20 per mensem in the scale of Rs. 20—1/3—1/7—2/10—24	1,160	0	0
Literacy allowance to 6 Head Constables and 58 constables at Rs. 2 per mensem each	128	0	0
Writers' allowance to 2 Head Constables and 2 Constables at Navarangpura at Rs. 3 per mensem each and Rs. 2 per mensem each, respectively	10	0	0
	1,541	0	0

	Rs.	a.	p.
(2) *Allowances, Honoraria, etc.*—			
Conveyance allowance to Sub-Inspector of Police at Rs. 20 per mensem	20	0	0
Clothing allowance to Sub-Inspector of Police at Rs. 3-5-0 per mensem	3	5	0
Compensatory allowance to 6 Head Constables at Rs. 5 per mensem each and 58 Constables at Rs. 3 per mensem each ..	204	0	0
House rent allowance to—			
Sub-Inspector at Rs. 25 per mensem	25	0	0
	252	5	0
(3) *Contingencies*—			
House rent to—			
6 Head Constables at Rs. 5 per mensem each	30	0	0
58 Constables at Rs. 5 per mensem each	290	0	0
Clothing charges for 6 Head Constables and 58 Constables at Rs. 1·25 per mensem each	80	0	0
	400	0	0
Total ..	2,193	5	0
		×11	
	24,126	7	0

or Rs. 24,100 in round figures.

ITEM 29. Additional permanent staff for public conveyance work in certain Districts.

Recurrent .. Rs.	2,100	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. ,,	2,100	Ultimate annual recurrent .. ,,	3,204

Remarks.—The adequacy of the existing staff for public conveyance work was recently discussed at a conference of Divisional Commissioners and the Inspector General of Police. According to the present scale of staff required for this work, approximately 2,000 licences justify one temporary clerk, and more than 4,000 licences one permanent and one temporary clerk. The conference considered that proposals made according to this scale involved a number of temporary clerks and the payment of honoraria to the ordinary staff where a temporary clerk was not justified. Temporary clerks have no definite prospects and what they learn does not subsequently become useful to Government. Honoraria are given for work in spare time and result either in the clerk concerned being overworked or in his neglecting his regular duty in order to do the work for which the honorarium is paid. Both these arrangements being uneconomical, the conference recommended that there should be a junior clerk in every district (except Kanara where the Public Conveyance Act is not in operation), whatever the number of licences, and that the scale of the staff should be—

4,000 licences and over	.. 1 senior and 1 junior clerk,
Above 3,000 licences	.. 1 senior clerk,
Below 3,000 licences	.. 1 junior clerk,

and that all clerks should be permanent.

2. The effect of these recommendations is—

(*i*) the creation of an additional permanent post of a junior clerk each for Ahmedabad, Kaira and Panch Mahals Districts and the conversion of the existing temporary post of a junior clerk at Ratnagiri into a permanent one;

(*ii*) the creation of an additional permanent post of a senior clerk for Poona District;

(*iii*) the abolition of all the existing temporary staff except that at Ratnagiri;

(*iv*) the discontinuance of the existing special pay and honoraria amounting in all to Rs. 840 per annum;

(*v*) the abolition of the permanent post of a peon on Rs. 17 per mensem at Poona.

29, POLICE—concld.

3. After carefully considering these recommendations, Government has come to the conclusion that the additions and changes proposed are necessary. It accordingly proposes to increase the staff as shown below, with effect from 1st April 1941 :—

1 permanent junior clerk each for Ahmedabad, Kaira and Panch Mahals Districts, and the conversion of the existing temporary post of a junior clerk in the Ratnagiri District into a permanent one, in the grade of Rs. 25—5/2—55.

1 permanent senior clerk for the Poona District in the grade of Rs. 80—5/2—95.

The above additional establishment does not involve any extra cost to Government, since its cost is eventually to be met from the receipts from fees under the Public Conveyance Act.

The additional staff is mainly required for public conveyance work, but will be partly useful for general duties in the offices of the District Superintendents of Police to the extent to which it is not wholly engaged in the public conveyance work.

			Rs.
Grand Total—29, Police	Recurrent	..	63,653
	Non-recurrent	..	*Nil*
	Total	..	63,653

ITEM 30. Additional post of Lecturer in Inorganic Chemistry in the B.E.S. Class II, at the Royal Institute of Science.

Recurrent ..	.. Rs. 1,575	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,575	Ultimate annual recurrent ..	„ 3,018

Remarks.—The staff in Chemistry at the Royal Institute of Science before June 1937, consisted of—

1 Professor of Organic Chemistry.

1 Professor of Inorganic and Physical Chemistry.

3 Assistant Lecturers.

4 Part-time Demonstrators in Chemistry on Rs. 50 per mensem each.

1 Analytical Assistant on Rs. 40 per mensem, for nine months during the academic period of the year.

The University Inspection Committee, which visited the Institute in 1933–34, suggested the creation of two new posts of Lecturers in the B.E.S. :—

(1) A lecturer in Organic Chemistry to relieve the Principal of his under-graduate teaching and to enable him to devote more time to pure research work ; and

(2) A Lecturer in Inorganic Chemistry to relieve the present Professor of Inorganic and Physical Chemistry, who has specialised in Physical Chemistry, to enable him to devote his time to research in his own subject.

A proposal for the creation of these posts was not submitted to Government then in view of financial stringency. But the University Inspection Committee, which visited the Institute in 1936–37, reiterated the urgency of these two additional posts and the Syndicate also desire that the staff should be strengthened. With the transfer of the Junior Science teaching up to the Inter Science stage from the Institute, to the Elphinstone College under the bifurcation scheme, a post of an Assistant Lecturer in Chemistry was transferred to the Karnatak College with effect from June 1937. The revised courses in Chemistry which came into operation with effect from June 1938, have increased specialised theoretical and practical teaching and it is necessary to have two additional specialists, one in Organic and the other in Inorganic Chemistry. For the current year an additional post of an Assistant Lecturer in Chemistry was sanctioned. It is proposed for the present to have only one additional post of a Lecturer in Inorganic Chemistry in B. E. S. Class II, with effect from June 1939. On the creation of this additional post it is proposed to retrench one of the four posts of part-time Demonstrators in Chemistry. The details of the extra costs are as follows :—

	Pay.	Compensatory Allowance.	Total.
	Rs.	Rs.	Rs.
Recurring cost during next year	1,530	495	2,025
Deduct—			
Pay of a part-time Demonstrator in Chemistry proposed to be retrenched	—450	....	—450
	1,080	495	1,575
Ultimate average cost	2,748	720	3,468
Deduct—			
Pay of a part-time Demonstrator in Chemistry proposed to be retrenched	—450	....	—450
	2,298	720	3,018

37, EDUCATION—contd.

ITEM 31. Additional staff for the Elphinstone College, Bombay.

Recurrent ..	.. Rs.	1,445	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	1,445	Ultimate annual recurrent	.. ,,	1,940

Remarks.—As a result of increase in the number of Science students in the Elphinstone College, Bombay, the following additional staff was sanctioned with effect from June 1940 :—

3 Assistant Lecturers.

4 Demonstrators.

5 Laboratory hamals.

The Principal, Elphinstone College, reports that the number of students admitted to the two Science classes this year has gone up by 60 as compared with last year. The following statement compares the numbers in the First Year Science and the Inter Science classes in the Elphinstone College during the preceding three years (including the current year) :—

	1938-39	1939-40	1940-41
First Year Science	149	243	257
Inter Science	113	155	201
	262	398	458

The Principal says that the demand for admission to Science classes was so great that this year he had to refuse admission to more than 100 students for want of accommodation. He does not, therefore, apprehend any fall in numbers in future. In view of this, the Principal has asked not only for the continuance of the additional staff and extra grants mentioned above sanctioned for the current year, but also for the following additional staff and grants from the next year :—

	Pay for nine months. Rs.
(*i*) Two Junior Laboratory Assistants (one for Physics and one for Chemistry) in the scale of Rs. 35—2—45	630
(*ii*) One Field Collector for the Biology Department in the scale of Rs. 35—2—45	315
(*iii*) Additional recurring grant for contingencies	500
Total ..	1,445

ITEM 32. Conversion of the post of part-time Assistant Lecturer in Gujarati at the Gujarat College, Ahmedabad, into a full-time post of Assistant Lecturer.

Recurrent ..	.. Rs.	495	Non-recurrent	.. Rs.	*Nil.*
Total ..	.. ,,	495	Ultimate annual recurrent	.. ,,	1,080

Remarks.—Before June 1937, Gujarati was taught at the Gujarat College, Ahmedabad, by a part-time Lecturer in Gujarati. As it was expected that the work of the Lecturer would be increased with the introduction of the bifurcation scheme, the part-time post was converted into a full-time post of Lecturer in the Bombay Educational Service Class II with effect from June 1937. In addition to this, the Principal of the College had asked for an Assistant Lecturer's post for the teaching of Gujarati. With effect from the current year an additional post of part-time Assistant Lecturer in Gujarati on Rs. 75 per mensem has been sanctioned for the Gujarat College. The Principal however reports that the part-time arrangement is not conducive to efficiency. Moreover, the number of students taking Gujarati has increased considerably and it is difficult for one full time Lecturer and one part-time Assistant Lecturer to cope with the work for the First Year to the M.A. classes. It is proposed, therefore, to convert the part-time post of Assistant Lecturer in Gujarati on Rs. 75 per mensem into a full-time post of Assistant Lecturer in Gujarati in the scale of Rs. 130—10—200 with effect from June 1941.

ITEM 33. Creation of two additional posts of clerks one for the Elphinstone College, Bombay, and one for the Gujarat College, Ahmedabad.

Recurrent ..	.. Rs.	630	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	630	Ultimate annual recurrent ..	,,	1,140

Remarks.—The clerical staff in the Elphinstone and Gujarat Colleges consists of three clerks in addition to a Hostel Superintendent and Librarian in the clerical cadre. The number of students in the two colleges has increased by about 250. There are now over 800 students in the Elphinstone College and about 980 students in the Gujarat College. This increase in the number of students together with the increase in the teaching staff on account of the introduction of the bifurcation scheme has increased the clerical work so much that it is found difficult for the existing staff to cope with the work. It is, therefore, proposed to strengthen the clerical staff by the creation of an additional post of clerk for each of these two colleges in the scale of Rs. 25—5/2—55. The cost of the proposals for next year is Rs. 630 as shown below :—

	Amount.
	Rs.
Starting pay of the clerks Rs. 30 per mensem each	60
Compensatory allowance Rs. 5 per mensem each	10
	70
	×9
	630

ITEM 34. Contribution to be paid to the Town Planning Board, Ahmedabad, on account of improvement of the lands of the Gujarat College, Ahmedabad.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	55,799
Total ..	.. ,,	55,799	Ultimate annual recurrent ..	,,	*Nil.*

Remarks.—In the Ellis Bridge Town Planning Scheme No. III a large plot of land has been reserved for the future development of the Gujarat College on the west and north-west of the present site of the College. In accordance with the redistribution and valuation scheme prepared by the Arbitrator, the College has to pay a contribution of Rs. 55,799 to the Ahmedabad Town Planning Board during the next year. It is, therefore, necessary to make a provision of Rs. 55,799 in the next year's budget estimates, which is of an obligatory nature.

ITEM 35. Award of stipends at the Secondary Training College, Belgaum.

Recurrent ..	.. Rs.	4,700	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	4,700	Ultimate annual recurrent ..	,,	4,700

Remarks.—Owing to the opening of the Secondary Training College at Belgaum with effect from June, 1939, it has become necessary to make provision for the award of stipends in this College as in the case of the Secondary Training College, Bombay. A proposal to sanction 25 stipends each of Rs. 20 per mensem tenable at Belgaum for about 10 months was, therefore, submitted to Governmet for sanction, but it was not accepted for want of the necessary provision in the current year's budget. Government however, directed that the provision of Rs. 7,000 made in this year's budget on account of stipends for the Secondary Training College, Bombay, should be divided during the current year only between the Bombay and the Belgaum Colleges and that 15 stipends of Rs. 30 per mensem each should be granted at the Bombay College and 15 of Rs. 20 per mensem each at the Belgaum College with a view to avoiding discrimination between the two colleges. They further decided that necessary provision for the Belgaum College should be proposed as a new item for the budget estimates for 1941-42. It is, therefore, proposed that 25 stipends each of Rs. 20 per mensem at the Secondary Training College, Belgaum, be sanctioned and the necessary provision of Rs. 4,700 be made in next year's budget of the College. As the stipends are paid from 20th June to 31st March of the subsequent year, an amount of Rs. 4,700 in round figures has been asked for.

ITEM 36. Opening of a wood-work class in the Sardars' High School, Belgaum.

Recurrent ..	.. Rs.	636	Non-recurrent ..	.. Rs.	850
Total ..	.. ,,	1,486	Ultimate annual recurrent ..	,,	1,380

Remarks.—There is a wood-work class in the Elphinstone High School, Bombay, which serves as a practising school for the Secondary Training College, Bombay. The object of maintaining the class is to initiate teachers under training in Educational wood-work. It is desirable to bring the instruction in the Secondary Training College, Belgaum, on a par with that in the Secondary Training College, Bombay, and it is therefore proposed that a similar wood-work class should be opened in the Sardars' High School, Belgaum, and provision for the teaching of graduated courses in educational hand work for the first five Standards of the school be made. Fret-work will be taught in Standards I and II and wood-work in Standards III to V. The establishment and other expenditure required on account of the new class are shown below :—

Recurrent.

	Provision proposed for 1941-42.
	Rs.
(1) Wood-work teacher in the scale of Rs. 40—4—80—E.B.—5—135 ..	360
(2) 1 Hamal at Rs. 14	126
(3) Contingent grant	150

Non-recurrent.

(1) Repairs to tools and equipment which are already available at the Sardars' High School	500
(2) Purchase of work tables and sloyd tables	350

ITEM 37. Opening of English classes in Urdu primary schools at selected centres.

Recurrent ..	.. Rs.	3,055	Non-recurrent ..	.. Rs.	1,525
Total ..	.. ,,	4,580	Ultimate annual recurrent ..	,,	5,200

Remarks.—Several representations were received recently by Government for the establihment of Anglo-Urdu girls' schools. The question was carefully considered, and, with a view to promoting Girls' Secondary Education among the Muslims, it has been proposed to open in the first instance English classes attached to first grade Urdu Girls' Primary schools at five selected centres which have a fairly large Muslim population (viz. Ahmedabad, Malegaon, Sholapur, Dhulia and Hubli), and to watch the results for two or three years. The scheme provides for free-studentships at 50 per cent. in the first year of the starting of the classes which is proposed to be reduced to the normal limit of 15 per cent. within 5 years.

As the Ahmedabad Municipality has already attached an English class to each of its three first grade Urdu Primary schools for girls, steps have been taken separately to reognise and aid these classes. It is, therefore, proposed to open an English class attached to a first grade Urdu Primary Girls' school at each of the other four places, viz. Malegaon, Sholapur, Dhulia and Hubli, and to pay a grant to the Municipality concerned equal to the net admitted recurring expenditure on the English class in question, and also to pay a special non-recurring grant in the first year of the scheme for the necessary equipment, etc. The provision asked for is, therefore, necessary.

ITEM 38. Revision of the scale of pay for 2nd Year Trained Primary teachers.

Recurrent ..	.. Rs.	36,000	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	36,000	Ultimate annual recurrent ..	,,	3,40,000

Remarks.—Government has had under consideration for some years past the question of the revision of the scale of pay for primary school teachers. The Reorganisation Committee

had recommended that the scales of pay for primary school teachers should be reduced as follows for each class of teachers :—

District Local Board areas including Non-Local Authority Municipal areas.

	Old scales. Rs.	Proposed scales. Rs.
Unqualified teachers ..	.. 15	15
Qualified teachers ..	.. 20—1/3—25—1/2—30	20
1st Year Trained teachers ..	.. 25—1/2—35—1—40	20—1/3—25—1/2—30
2nd Year Trained teachers	.. 30—1/2—35—1—50	25—1/2—35—1—40
3rd Year Trained teachers ..	.. 35—1—60*	30—1/2—35—1—50

Local Authority Municipalities.

Unqualified teachers ..	.. 20	20
Qualified teachers ..	.. 25—1/5—30	25
1st Year Trained teachers ..	.. 30—1/3—35—½—40	25—1/5—30
2nd Year Trained teachers ..	.. 35—1/2—45—1—50	30—1/3—35—1/2—40
3rd Year Trained teachers ..	.. 40—2/3—50—1—60	35—1/2—45—1—50

Government considered the above recommendation of the Committee and pending a detailed and careful consideration of the question the local authorities were informed in 1935 that Government proposed to accept those scales and to apply them to new entrants, i.e. (*i*) teachers appointed for the first time on or after 1st April 1935 or (*ii*) old teachers deputed to the Primary Training Colleges after that date and who subsequently obtain a higher certificate or (*iii*) teachers not holding posts substantively on that date. The local authorities were also informed that they would not be permitted to pay teachers on a higher scale than the proposed rates as only pay on that scale would be admitted in audit against the Primary Education funds and for purposes of Government grant.

2. In January 1938 Government appointed a Committee (More Committee) for advising it on the question of training of primary teachers. The Committee recommended that the 1st year trained teachers in the service of local authorities between the ages of 22 and 40 should be given a further training of one year while untrained teachers between the ages of 22 and 40 should be given continuous training for two years. The Committee recommended further that the system of intermittent training should be discontinued and replaced by one of continuous training for two years. The Committee also suggested that the third year's course should be discontinued and that the accommodation thus released should be utilised for the admission of more candidates to the 1st and 2nd year classes. All these recommendations have been accepted by Government and further facilities have been provided for the training of primary teachers and for increasing the output of trained teachers. It is expected that all the teachers in the service of local authorities will be fully trained in about 10 years' time. In future therefore all the teachers will be trained teachers. It will not be equitable to ask trained teachers to work on the lower pay indefinitely. There is a general dissatisfaction among the primary teachers and uncertainty regarding the future owing to the inordinate delay on the part of Government to issue orders regarding the revised pay scales. No scales have been sanctioned for the teachers trained after 1935 with the result that they have to work on the lower scale in spite of their improved qualification. In order to raise the standard of teaching in primary schools the first essential step is to train on an adequate and satisfactory basis as many primary teachers in service as possible. In order however to induce the untrained teachers to go up for higher training it is quite necessary to sanction a sufficiently attractive scale for trained teachers.

3. The Committee appointed by Government in 1939 (known as the Moos-Paranjpe Committee) to enquire into the anomalies in the pay of primary school teachers made certain

recommendations. After considering these recommendations, Government has decided to adopt the scale of Rs. 25—½—30—1—40. All trained teachers, i.e., those who have undergone a two years course of training after 1935 will be eligible to draw this scale. It will come into force from 1st April 1941.

The extra ultimate annual average cost involved is estimated to be Rs. 3,40,000. The extra cost next year will amount to about Rs. 36,000.

ITEM 39. Additional grants to Local Authorities under the Bombay Primary Education Act, 1923, on their admissible expenditure.

Recurrent ..	.. Rs. 5,60,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 5,60,000	Ultimate annual recurrent	.. ,, 5,60,000

Remarks.—For several years up to 1938 it was impossible for Government on account of financial stringency to admit for grant additional items of expenditure incurred by Local Authorities on the normal expansion of primary education. As a matter of fact owing to financial stringency Government was forced in 1931 to impose a cut of five per cent. which in subsequent years varied from 19½ to 8 per cent. in the grants payable to local bodies. This, however, did not wholly arrest the extension of primary education and by prudent and careful management many local bodies continued to extend their facilities for primary education.

2. In 1938, owing to favourable financial circumstances, Government restored the cut in grants and, considering that local bodies which had been devoting a high proportion of their income to provide educational facilities deserved some encouragement, it issued a resolution announcing that it intended to give additional grants based on the further admissible expenditure incurred on the expansion of education in the preceding years. A sum of Rs. 3·25 lakhs was provided for this purpose in the budget for 1938-39 and the provision has since continued to be made. It has been found, however, that this provision is quite inadequate to meet the liability of Government on the expenditure already incurred by the local authorities. This provision is accordingly being distributed mainly in the form of block grants.

3. In the course of the current year there have been cases in which Local Authorities threatened to close the additional schools opened by them and to discharge the teachers employed by them in consequence of the inability of Government to pay the necessary additional grants. This action of certain Local Authorities was the subject of much criticism and led to a great deal of dissatisfaction. The situation during the current year has eased as a result of the decision of Government to pay substantial non-recurring block-grants to Local Authorities on the basis of their admissible but unsanctioned expenditure incurred up to 31st March 1939. In order to find the necessary money for the payment of these additional blocks grants during the current year savings to the extent of Rs. 2,37,000 had to be effected in several grants under " 37—Education " at a certain sacrifice of the several schemes thereby affected.

4. It is quite necessary that the Local Authorities should receive full grants on their admissible expenditure. Under the orders issued by Government in August 1938, the Local Authorities were given hopes that such expenditure would be admitted for grant with effect from the year 1938-39 on the condition that the whole of the amount thus made available to Local Authorities was spent by them on the provision of facilities for the spread of education and not for reducing their own expenditure on Education. If the orders of 1938 are to be adhered to Government must be prepared to meet its full liability on all admissible claims of the Local Authorities. An additional provision of Rs. 5,60,000

will be required to be made in next year's budget to meet in full the liability of Government in this regard. The details are given below :—

	Rs.
(*i*) Government grant on account of the additional expenditure incurred by Local Authorities with the sanction of Government on the understanding that grants would be paid when funds permitted	68,509
(*ii*) Cost to Government on account of proposals which have been sanctioned by Government during 1938–39 and later	1,24,140
(*iii*) Cost to Government on account of proposals which were submitted to Government but not yet approved by them	3,32,860
(*iv*) Cost to Government on account of the poposals which have been received by the Director of Public Instruction from the Local Authorities but not yet submitted to Government	3,96,093
Total ..	9,21,602

The provision made in the budget for the purpose is only Rs. 3,25,000. Thus the additional provision required over and above the existing provision of Rs. 3,25,000 is Rs. 5,96,602 (Rs. 9,21,602 — Rs. 3,25,000). Government has, however, decided to pay grants at reduced rates for primary education to the Ahmedabad, Surat, Poona and Sholapur Municipalities from next year and a saving of about Rs. 40,000 is expected on this account. The net provision required in next year's budget for grants to Local Authorities on their admissible expenditure is therefore Rs. 5,60,000.

It will be seen that the provision only takes into account proposals which have so far been received from the Local Authorities, others may yet be received but they may be considered later. A lump provision of Rs. 5,60,000 may therefore be made for this purpose so that Government may not find it difficult to meet in full its liability in this regard from next year onwards.

ITEM 40. Grants for Primary School Buildings.

Recurrent ..	.. Rs.	*Nil.*	Non-recurrent ..	.. Rs.	1,00,000
Total ..	.. „	1,00,000	Ultimate annual recurrent ..	„	*Nil.*

Remarks.—A provision of Rs. 3,09,000 has been made in the current year's budget with a view to encouraging Local Boards to construct school buildings of their own for their primary schools with the help of the building grants from Government. This provision has been distributed among the 20 districts of the Province at the rate of Rs. 15,450 for each district. The amount allotted to each Board has been placed at the disposal of a District Building Committee constituted for the purpose for each district on the distinct understanding that a contribution equal to half the amount paid by Government is placed at the disposal of the District Building Committee by the District Local Board concerned from its own funds or partly from its own funds and partly from private contributions. It is proposed to provide from the special Development Fund Rs. 1,00,000 in next year's budget and to distribute it on the same basis as this year.

ITEM 41. Additional Visiting Lecturer and Assistant Teacher for the Architectural Classes of the Sir J. J. School of Art, Bombay.

Recurrent ..	.. Rs.	1,840	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	1,840	Ultimate annual recurrent ..	„	1,840

Remarks.—On account of financial stringency the budget provision for the architectural classes of the Sir J. J. School of Art, Bombay, was reduced in 1933–34 by Rs. 5,000 and the visiting staff was reorganised so as to come within the reduced budget. The visiting staff, which is being employed for 8 months in a year, comprises at present of four visiting lecturers on Rs. 150 per mensem each and three visiting teachers on Rs. 80 per mensem each. It is being represented to Government for the last four years that a fourth additional teacher on Rs. 80 per mensem is essential for maintaining an efficient standard of work in these classes but it has not been possible so far to provide funds on this account. This year it has been pointed out that

in addition to the Assistant Teacher an additional Visiting Lecturer on Rs. 150 per mensem will be necessary as it is scarcely possible to manage efficiently the teaching of the Architectural Classes with the existing staff. It is therefore proposed to include a provision of Rs. 1,840 on account of an additional Visiting Lecturer and Assistant Teacher.

ITEM 42. Introduction of additional subjects in the Commercial Art Section of the Sir J. J. School of Art, Bombay.

Recurrent ..	.. Rs.	1,512	Non-recurrent ..	.. Rs.	1,850
Total ..	.. ,,	3,362	Ultimate annual recurrent ..	,,	1,512

Remarks.—The Commercial Art Section of the Sir J. J. School of Art, Bombay, is increasing in popularity and in order to provide instruction in all branches of this important phase of Art it is proposed to introduce the teaching of the following additional subjects :—

(*i*) *Photography.*—A knowledge of photography is of great assistance to Commercial Artists as photography plays an important part in modern reproduction methods. If facilities for teaching photography were provided, the Commercial Art Section of the Sir J. J. School of Art, Bombay, would be in a position to train students in all branches of this important subject. It is proposed therefore that a Photography Class should be attached to the Commercial Art Section. Students, other than those in the 3rd year Commercial Art Class will also be admitted but will be charged a fee of Rs. 30 per term. The expenditure involved on this account will be Rs. 600 recurring and Rs. 350 non-recurring.

(*ii*) *Interior Decoration.*—There is an increasing demand for good Interior Decorators and a number of students, especially lady students, of the School of Art are anxious to take up the subject as a knowledge of it will greatly improve their chances of employment. The expenditure involved in this proposal will be a small recurring amount of Rs. 224 per annum on account of a Visiting Teacher once a week at the rate of Rs. 7 per visit : ($4 \times 8 \times 7 = 224$).

(*iii*) *Process and Block-making.*—Lithography is already being taught in the Commercial Art Section and it has been represented that this Section would be incomplete without a course in Block-making as one of the practical subjects, as this subject is very necessary to the Commercial Art student in training. The expenditure involved on this account will be Rs. 688 recurring and Rs. 1,500 non-recurring. It may be possible to obtain the necessary equipment and apparatus for instruction in this subject from the Superintendent, Government Printing and Stationery, Bombay, or the Manager, Government Photozinco Press, Poona, from any surplus material they may have to dispose of from time to time. This arrangement would considerably reduce the initial expenditure.

ITEM 43. Conversion of one of the two posts of Fellows of the Commercial Art Section of the Sir J. J. School of Art into that of an Assistant Teacher.

Recurrent ..	.. Rs.	360	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	360	Ultimate annual recurrent ..	,,	1,036

Remarks.—When the Commercial Art Section was first started there was only the first year class and there was one assistant teacher and the students numbered about 40. There are now three classes which meet both in the morning and in the afternoon and the number of students at present is 200. It is not possible for one teacher to cope with the work with the help of two Fellows who are only temporary and are not responsible for the administration of the section. The appointment of another permanent teacher for the section is therefore absolutely necessary and the Director of the School has proposed to convert one of the two posts of Fellows on Rs. 60 per mensem into that of an assistant teacher on the revised scale of Rs. 60—5—100—5—135—8—175. The extra cost to Government on account of this proposal will be Rs. 360 during the next year as the starting pay to be given to a holder of a diploma in Drawing and Painting or of an Art Master's Certificate is Rs. 90 per mensem. The number of students in this section last year was 167 and this year it is 200 and the income of the section from fees which rose from Rs. 7,533 in 1938-39 to over Rs. 12,000 in 1939-40 must have increased correspondingly. The present expenditure on the section is about Rs. 4,000. The section is a clear source of revenue to Government and the small extra expenditure can reasonably be allowed in the interests of the section.

ITEM 44. Short Term Course in Physical Education for drill instructors in secondary schools.

Recurrent .. .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	2,698
Total .. .. ,,	2,698	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—The Physical Education Committee appointed by Government in 1937 recommended *inter alia* the starting of Short Term Courses in Physical Education for teachers in Primary and Secondary Schools. This recommendation was accepted by Government and Short Term Courses are being conducted every year at the Training Institute for Physical Education, Kandivli. Drill masters in schools who have passed the Matriculation Examination are admitted to these courses. It is necessary to organise a separate course for non-matriculate Drill Teachers. The Board of Physical Education has recommended that a Short Term Course of two months duration for 100 non-matriculate Drill instructors in Secondary Schools who are below 40 years of age and have put in less than 10 years service should be held at the Training Institute for Physical Education, Kandivli, next year. It is accordingly proposed to hold such a course during the months of March and April 1941. The expenditure on account of this course will be as shown below :—

Serial No.	Item of expenditure.		Provision required in 1941-42.
			Rs.
I.	*Pay of Establishment.*		
(1)	One clerk on Rs. 30 per mensem for 3 months		60*
(2)	Two peons on Rs. 17 per mensem for 2 months		68
	Total ..		128
II.	*Allowances, Honoraria, etc.*		
(1)	Compensatory Local Allowance to the 3 Assistant Deputy Educational Inspectors for Physical Education who will be deputed to Kandivli for the purposes of the course		50
(2)	Compensatory Local Allowance to clerk for 3 months at Rs. 5 per mensem		10*
	Total ..		60
III.	*Contingencies.*		
(1)	Stipends to Drill teachers under training at Rs. 20 per teacher (100 × 20)		2,000
(2)	Electricity charges		300
(3)	Inferior servants—		110
		Rs.	
	(*a*) Two sweepers (men) at Rs. 15 per mensem each for two months (2 × 15 × 2)	60	
	(*b*) One sweeper (woman) on Rs. 10 per mensem for two months (10 × 2)	20	
	(*c*) One hamal on Rs. 15 per mensem for two months ..	30	
		110	
(4)	Miscellaneous		100
	Total ..		2,510
	Grand Total ..		2,698

* It is necessary to appoint a clerk one month prior to the commencement of the course to attend to the preliminary clerical work involved in the scrutiny of applications for admissions, etc. The cost on account of his pay and Compensatory Local Allowance during February 1941 will be met from savings in the current year's budget.

ITEM 45. Strengthening of the Government inspecting staff.

Recurrent ..	.. Rs. 25,900	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 25,900	Ultimate annual recurrent ..	,, 45,010

Remarks.—It was recognised for some time past that the Inspecting staff maintained by Government was quite inadequate in numbers to exercise efficient supervision over the educational institutions of the Province. In recognition of this fact and in view of the reorganised scheme of primary education ushered in by the Primary Education (Amendment) Act of 1938 Government proposed to appoint in 1939–40, among others, 87 additional Assistant Deputy Educational Inspectors in the Subordinate Educational Service together with the necessary number of inferior servants for them. It was not, however, found possible to sanction more than 38 posts of Assistant Deputy Educational Inspectors and the requisite number of inferior servants for them in that year, viz., 1939–40. In the current year Government has sanctioned only 24 additional posts of Assistant Deputy Educational Inspectors. It is now proposed to sanction the remaining 25 posts of Assistant Deputy Educational Inspectors and the requisite number of inferior servants for them from next year.

In this connection it has to be mentioned that the 87 additional posts of Assistant Deputy Educational Inspectors first proposed were on the basis of one Inspecting Officer for 75 schools. Since then the number of schools has substantially increased and the 24 additional posts of Assistant Deputy Educational Inspectors sanctioned this year had to be distributed at the rate of 1 inspecting officer for 100 schools instead of 75 schools. Even if the 25 additional posts of inspecting officers now being proposed are sanctioned the maximum limit of 75 schools for each officer would be exceeded. In the circumstances the least that Government considers should be done at present to put inspection on a fairly sound basis is to sanction 25 additional posts of Assistant Deputy Educational Inspectors to bring the total strength of the inspecting staff in the Subordinate Educational Service to 222 posts—the minimum strength that was contemplated two years back on the basis of 75 schools for each officer. The cost involved in the proposal is shown below :—

	Cost to Government during the year 1941-42.	Average cost.
	Rs.	Rs.
I. 25 Assistant Deputy Educational Inspectors in the Subordinate Educational Service on Rs. 45—175 (Average cost Rs. 102·7) (Rs. 65 × 9 × 25)	14,625	30,810
II. 25 peons at Rs. 14 per mensem each ..	3,150	4,200
III. Service postage at Rs. 25 per inspecting officer (25 × 25)	625	625
IV. Contingencies at Rs. 75 per inspecting officer	1,875	1,875
V. Travelling allowance at Rs. 300 per inspecting officer (Rs. 225 × 25 for 9 months) ..	5,625	7,500
Total ..	25,900	45,010

ITEM 46. Establishment for the Provincial Board of Primary Education.

Recurrent ..	.. Rs. 8,478	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 8,478	Ultimate annual recurrent ..	,, 8,778

Remarks.—Section 2A of the Bombay Primary Education Act, 1923, provides that there shall be a Provincial Board of Primary Education consisting of 12 members—six elected and six nominated. The powers and duties of this Board are as follows :—

(*a*) To examine and recommend schemes for the organization, co-ordination and expansion of primary education and for the correlation of primary education with the system of education as a whole in the Province ;

(*b*) To make recommendations and to advise the Provincial Government with regard to matters specified in sub-section (*3*) of section 27 ;

(*c*) To advise the Provincial Government generally on all matters connected with primary education;

(*d*) To exercise such other powers as may be conferred on it and to perform such other duties as may be prescribed by rules or by any other law for the time being in force.

2. This Board was constituted in February 1940. In March 1940 Government sanctioned one clerk in the grade of Rs. 25—5/2—55 for the Office of the Board. Experience of the last six months however showed that it was impossible for one clerk to cope with the work and Government had therefore to sanction one additional post of senior clerk in the grade of Rs. 80—5/2—95. Government has also sanctioned two peons for the Board. This temporary establishment has been sanctioned up to 28th February 1941. The following expenditure has also been sanctioned for the Board during the current year :—

	Rs.
(1) Travelling allowance for the members of the Board	6,200
(2) Service Postage	300
(3) Contingencies	250

3. This Board is a permanent statutory Board and has to deal with a number of complicated problems. The Board has got no paid Secretary. The Assistant Director of Public Instruction is the Secretary of the Board and he has to do the Board's work in addition to his own duties. Without a permanent staff it will not be possible for the Board to deal effectively with the various problems that come up before it. It is accordingly proposed to make this staff permanent. The extra provision required on account of the staff, contingencies, etc., of this Board for the year 1941-42 is shown below :—

I. *Pay of Establishment—*

		Rs.
	Staff.	
(*i*)	One clerk on Rs. 80—5/2—95	960
	One clerk on Rs. 25*—5/2—55	360
(*ii*)	Two peons on Rs. 17 per mensem each	408
II.	*Allowances, Honoraria, etc.—*	
	Travelling allowance to non-official members of the Board ..	6,200
III.	*Contingencies—*	
	Contract Contingency	250
	Service Postage	300
	Total ..	8,478

*Pay of a qualified clerk at Rs. 30 per mensem.

ITEM 47. Award of special scholarships and grant of freestudentships to children of persons thrown out of employment on account of Prohibition.

Recurrent ..	.. Rs. 5,000	Non-recurrent	.. Rs. *Nil.*
Total ..	.. ,, 5,000	Ultimate annual recurrent	.. ,, 5,000

Remarks.—On account of the Prohibition in Bombay and its suburbs, a number of persons have been thrown out of employment. It is proposed to provide special sets of scholarships and freestudentships for the children of those thrown out of employment.

ITEM 48. Institution of 5 scholarships at the Shri Shivaji Preparatory Military School, Poona, and the Bhonsale Military School, Nasik.

Recurrent ..	.. Rs. 2,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. ,, 2,000	Ultimate annual recurrent	.. ,, 12,000

Remarks.—In 1927 Government instituted two special scholarships of Rs. 1,000 per annum each tenable for six years involving an ultimate annual average cost Rs. 12,000, at the Prince of Wales Royal Indian Military College, Dehra Dun, to encourage boys from this Province to undergo preliminary training at this College with a view to entering the Indian Military Academy and to qualify for a commission. All the boys who undergo this preliminary training, however, do not get admission to the Indian Military Academy and the primary purpose of the

scholarships, viz., the encouragement of military training, is not being fulfilled. Government has, therefore, decided to discontinue giving such substantial scholarships for prosecuting studies at an expensive place like Dehra Dun and to institute five scholarships of lower value tenable for six years from Secondary Standard IV onwards at the Shree Shivaji Preparatory Military School, Poona, and the Bhonsale Military School, Nasik, which also send up students to the Indian Military Academy, Dehra Dun. The five annual scholarships will be divided between the two Military Schools as follows :—

		Rs.
1. Shree Shivaji Preparatory Military School, Poona.	Three scholarships of Rs. 500 per annum each, tenable for six years ..	1,500
2. Bhonsale Military School, Nasik ..	Two scholarships of Rs. 250 per annum each, tenable for six years ..	500

The cost to Government during the next year will be Rs. 2,000 which will annually rise by Rs. 2,000 to the maximum of Rs. 12,000, when the number of scholarships will rise to the maximum number of thirty after six years, viz., eighteen at the Poona school and twelve at the Nasik School. Two scholarships are at present being paid at the Prince of Wales Royal Indian Military College, Dehra Dun, one of which will end in June 1942 and the other in December 1945.

		Rs.
Grand Total—37, Education ..	Recurrent ..	6,53,626
	Non-recurrent ..	1,62,722
	Total ..	8,16,348

38, MEDICAL.

ITEM 49. Reorganisation of Nursing Staff at St. George's Hospital, Bombay.

Recurrent ..	.. Rs. 1,987	Non-recurrent	.. Rs. *Nil.*
Total ..	.. „ 1,987	Ultimate annual recurrent..	„ 7,053

Remarks.—It is proposed to approve the following proposals made by the Nursing Association of St. George's Hospital, Bombay, for a reallocation of the expenditure on nursing incurred at the hospital, between the Association and Government, namely :—

(1) that Government should in future bear the entire cost of the Janitor and the Masseuse, whose duties are distinct from those of the nursing staff, and who really form part of the regular hospital staff (the Nursing Association bears at present one-half of the cost of these two posts) ;

(2) that Government should bear a moiety of the cost on account of the Assistant Lady Superintendent (at present the entire cost is borne by the Nursing Association) ;

(3) that, in return for the relief granted to the Association under (1) and (2) above, it should bear one-half of the cost of the two staff nurses who are maintained entirely at Government expense at present ; and

(4) that an additional staff nurse should be added to the cadre, the cost on this account being shared equally by Government and the Nursing Association.

The financial effect of these proposals is shown in the accompanying statement. It will be seen that the proposals involve an extra expenditure of Rs. 1,987-8-0 during the next year and an ultimate annual extra expenditure of Rs. 7,053.

Designation of post.	Nursing Association.		Government.		Ultimate average.		Remarks.
	Cost borne at present (1940-41).	Cost to be borne in 1941-42.	Cost borne at present (1940-41).	Cost to be borne in 1941-42.	Government.	Nursing Association.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Janitor—100—10—150—(Average Rs. 142).	Half* 900 +36 (Uniform)	*Nil.* ..	Half* 1,800 +72 (Uniform)	Full* 1,800 +72 (Uniform)	852 36 (Uniform)	*Nil.*	*The share of the Nursing Association is credited to Government on the receipt side. There will therefore be no change under "38, Medical".
2. Masseuse—Rs. 170—10—200 (all told) (Average 197). Pay on 1st April 1941 Rs. 190.	Half 1,080	*Nil.* ..	Half 1,080	Full 2,280	1,182	*Nil.*	
3. Assistant Lady Superintendent. Present pay Rs. 200. Scale Rs. 175—10—215 (Average Rs. 205) will draw an increment of Rs. 10 on 20th August 1941 and Rs. 5 on 20th August 1942 *plus* allowances.	Full 2,344 1,240	Half 1,852	*Nil.* ..	Half 1,852	1,850	1,850	(Per annum.) Rs. Board and Lodging for calculation . 1,080 Washing .. 60 Uniform .. 100 1,240
4. Staff Nurses 2 for the Nursing Home.	*Nil.*	Half 1,957	Full 3,914	Half 1,957	1,957	1,957	
5. Staff Nurse (Additional) pay Rs. 65—10—105 (Average 99).	*Nil.*	Half 892/8	*Nil.*	Half 892/8	1,176	1,176	(Per annum.) Rs. Board and Lodging.. 1,080 Washing .. 60 Uniform .. 25
	5,600	4,701/8	6,866	8,853/8	7,053	4,983	

ITEM 50. Additional Nursing Staff for Civil Hospital, Sholapur.

Recurrent ..	.. Rs.	1,520		Non-recurrent ..	.. Rs.	*Nil.*	
Total ..	.. „	1,520		Ultimate annual recurrent ..	„	1,897	

Remarks.—The sanctioned number of beds at the Civil Hospital, Sholapur is 80, while the average daily attendance of indoor patients at the Hospital during the last 3 years was 77·5. A nursing staff of 16 is necessary for the Hospital at the accepted ratio of 1 nurse to 5 patients, while the actual number of nurses is 11. The Inspection Committee of the Bombay Nurses, Midwives and Health Visitors' Council has also pointed out the necessity for additional nursing staff for the recognition of the Hospital as a training centre for nurses. In order therefore to provide for the needs of the patients in the Hospital as well as the requirements of the Council it is proposed to—

(1) to appoint 1 additional nurse and 5 probationers on the following scales of pay and allowances :—

1 Nurse on Rs. 50 per mensem in the scale of Rs. 50—5/2—80 *plus* clothing allowance of Rs. 2 per mensem ;

5 Probationers on Rs. 15 per mensem each including all allowances ;

(2) to pay a remuneration of Rs. 100 per annum each to the sub-charge, the 2nd Assistant and the Matron at the Civil Hospital, Sholapur, for the work of teaching the probationers ;

(3) to increase the pay of the clerk from Rs. 8 to Rs. 10 per mensem ;

(4) to increase the pay of the peon from Rs. 10 per annum to Rs. 12 per annum.

ITEM 51. Woman S. M. S. Officer for the V. S. Civil Hospital, Thana.

Recurrent ..	.. Rs.	729		Non-recurrent ..	.. Rs.	*Nil.*	
Total ..	.. „	729		Ultimate annual recurrent ..	„	1,539	

Remarks.—There are at present two male S. M. S. Officers attached to the Vithal Sayana Civil Hospital, Thana, and the hospital has no lady doctor on its staff. The hospital has an accommodation of 27 beds for famale patients and during the years 1938 and 1939 the daily average attendance of female patients and children and the number of maternity cases treated were as follows :—

Daily average attendance.

	Outdoor.		Indoor.	
	1938.	1939.	1938.	1939.
Females	24·0	35·4	20·5	19·1
Children	15·2	25·9	3·0	3·3

Maternity cases treated.

	1938.	1939.
Normal labour	318	338
Abnormal labour	20	9
Total ..	338	347

These figures definitely show that there is a case for having a lady doctor at the Vithal Sayana Civil Hospital, Thana.

The cost during the next year will be—

	Rs.
Pay	550
House rent in lieu of free quarters	110
Local allowance	69
	729

38, MEDICAL—contd.

ITEM 52. Additional ward servants and sweepers for Civil Hospital, Ahmedabad.

Recurrent .. .. Rs.	1,637	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	1,637	Ultimate annual recurrent .. „	1,733

Remarks.—The present staff of ward servants and sweepers at the Civil Hospital, Ahmedabad, is found to be inadequate and as the daily average attendance of inpatients at the hospital is steadily increasing great inconvenience is felt on account of shortage of staff. The subjoined table shows the indoor attendance at the Civil Hospital, Ahmedabad, for the last three years :—

—	Male.	Female.	Children.	Total.	Total No. of indoor patients treated.
1937	176·7	74·1	16·2	267·0	7,182
1938	189·7	74·1	21·3	285·1	8,038
1939	186·6	80·0	16·8	283·4	8,084

According to the accepted ratio of 1 ward servant to 6 patients and 1 sweeper to 12 patients there should be 47 ward servants and 24 sweepers at the hospital as against the present staff of 41 ward servants and 21 sweepers.

In the circumstances it is proposed that an additional staff of 6 ward servants on Rs. 16 per mensem each and 3 sweepers on Rs. 14 per mensem each should be created at the Civil Hospital, Ahmedabad, with effect from 1st April 1941. A provision of Rs. 14 per head biennially (in respect of ward servants) and Rs. 11-8-0 per annum each (in respect of sweepers) on account of uniform allowance will also be necessary.

ITEM 53. Additional inferior staff at the Civil Hospital, Sholapur.

Recurrent .. .. Rs.	1,049	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	1,049	Ultimate annual recurrent .. „	1,110

Remarks.—The following is the indoor attendance at the Civil Hospital, Sholapur, for the last three years :—

Year.	Male.	Female.	Children.	Total.	Total No. of patients treated.
1937	57·3	25·4	7·0	89·7	1,978
1938	43·2	19·11	4·4	66·7	1,837
1939	48·9	21·9	5·3	76·1	2,447

According to the accepted ratio of 1 ward servant to 6 patients and 1 sweeper to 12 patients, there should be 13 (8 male and 5 female) ward servants and 6 sweepers (4 male and 2 female) at the Civil Hospital, Sholapur, as against the present staff of 7 (5 male and 2 female) ward servants and 4 (2 male and 2 female) sweepers. Thus the additional staff of 4 ward servants and 2 sweepers is necessary having regard to the accepted ratio. It is therefore proposed to create the following additional posts at the Civil Hospital, Sholapur, on the rates of pay mentioned against them with effect from 1st April 1941 :—

3 male ward servants on Rs. 15 per mensem each.
1 female ward servant on Rs. 14 per mensem.
1 male sweeper on Rs. 14 per mensem.
1 female sweeper on Rs. 11 per mensem.

As three of the servants can be provided with free quarters provision of house-rent allowance at Rs. 1-8-0 per mensem each in lieu of free quarters will be necessary in respect of three servants. A provision of Rs. 14 per head biennially in respect of ward servants and Rs. 11-8-0 per annum for 1 male sweeper and Rs. 8 per annum for 1 female sweeper will be necessary on account of uniform to the servants.

38, MEDICAL—contd.

ITEM 54. Appointment of Physical Instructor for the Grant Medical College, Bombay.

Recurrent .. .. Rs.	495	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	495	Ultimate annual recurrent .. „	1,232

Remarks.—Government have sanctioned the continuance of the part-time non-pensionable post of Physical Instructor on Rs. 50 per mensem at the Grant Medical College up to the end of the current financial year (1940-41). The physical training is now made compulsory for the students of the first two years' classes in the Grant Medical College as required by the University Regulations and the scheme of physical training has thus become a permanent factor. It is proposed to make the post in the scale of Rs. 45—5—115—5—145—6—175.

ITEM 55. Opening of Anti-Tuberculosis Clinic at the J. J. Hospital, Bombay.

Recurrent .. .. Rs.	8,885	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	8,885	Ultimate annual recurrent .. „	10,176

Remarks.—The Bombay Province Anti-Tuberculosis Association has raised its original offer of Rs. 30,000 for constructing and equipping an anti-tuberculosis clinic in the compound of the J. J. Hospital, Bombay, to Rs. 50,000 provided Government accepts its offer within a specified period and undertakes to complete the clinic in time to enable it to function within one year from the date of the revised offer. Government has not given a definite assurance as desired by the Association, but it has requested it to keep its offer open till March 1941. It is proposed to accept the offer. The acceptance of the offer involves the following recurring expenditure :—

	Recurring expenditure during 1940-41 (11 months).	Ultimate annual recurring expenditure.
	Rs. a. p.	Rs. a. p.
One lecturer in tuberculosis, Grant Medical College and honorary specialist in tuberculosis, J. J. Hospital, Bombay, on Rs. 100 per mensem *plus* Rs. 200 for 10 lectures at the rate of Rs. 20 per lecture	1,100+200	1,200+200
Two housemen (each honorary for six months and stipendiary for six months at Rs. 50 per mensem)..	500 0 0	600 0 0
One laboratory assistant (Rs. 45—2—75—Average Rs. 64)	495 0 0	768 0 0
One clerk in the grade of Rs. 25—5/2—55 at Rs. 30 per mensem	330 0 0	540 0 0
Compensatory allowance	110 0 0	180 0 0
One compounder in the grade of Rs. 25—5/2—70 ..	275 0 0	612 0 0
Compensatory allowance at Rs. 5 per mensem (half)..	55 0 0	90 0 0
House-rent at Rs. 7 per mensem	77 0 0	84 0 0
One sweeper at Rs. 25 per mensem	275 0 0	300 0 0
One ward-boy at Rs. 24 per mensem	264 0 0	288 0 0
One hamal at Rs. 22 per mensem	242 0 0	264 0 0
One nurse on Rs. 100 per mensem *less* 2 annas cut in a rupee	962 8 0	1,050 0 0
Contingencies	4,000 0 0	4,000 0 0
	8,885 8 0	10,176 0 0

ITEM 56. Appointment of additional inferior servants for the Out-patients Department at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 1,124	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,124	Ultimate annual recurrent ..	„ 1,222

Remarks.—On account of financial stringency Government had had to retrench four posts of inferior servantsat the J. J. Hospital, Bombay. This retrenchment, coupled with the transfer of two posts of ward servants from the J. J. Hospital to the Sir C. J. Ophthalmic Hospital and the conversion of 19 posts of ward servants into those of hamals, has put a strain on the already overworked inferior staff of the out-patients department of the J. J. Hospital and has adversely affected its working.

In order to give relief to the ward servants in the out-patients department and to help its efficient working after the recent development of its activities such as the inauguration of the evening session it is proposed to create two posts of ward servants on Rs. 24 per mensem each and two posts of male sweepers on Rs. 25 per mensem each with effect from 1st April 1941. The ward servants and male sweepers will receive uniform allowance of Rs. 11-8-0 per annum. The proposal involves an additional cost of Rs. 1,222 per annum. The cost during 1941–42 will amount to Rs. 1,124.

ITEM 57. Creation of a post of sister at the Out-patient Department of the Cama and Albless Hospitals, Bombay.

Recurrent ..	.. Rs. 1,228	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,228	Ultimate annual recurrent ..	„ 1,965

Remarks.—There are morning and evening sessions of the Out-patients' Department at the Cama and Albless Hospitals, Bombay, since July 1938. The attendance in the afternoon session varies from 50 to 100 but the morning session continues overcrowded. It has been represented to Government that the introduction of the afternoon session puts an additional strain on the nursing staff detailed for Out-patients' Departments. It is, therefore, proposed to create a post of Sister entirely in charge of the Out-patients' Department in the scale of Rs. 100—10—150 *plus* cost of board at Rs. 20 per mensem and uniform allowance of Rs. 45 per annum so as to facilitate and systematise the work. The scale of pay is subject to a cut of two annas in the rupee for new entrants.

ITEM 58. Creation of an additional post of Subordinate Medical Service Officer at the Civil Hospital, Belgaum.

Recurrent ..	.. Rs. 660	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 660	Ultimate annual recurrent ..	„ 1,464

Remarks.—There are at present three (two male and one woman) subordinate medical service officers at the Civil Hospital, Belgaum. Owing to the large increase in the indoor as

well as out-door work at the Hospital, it is difficult for the present staff to cope with the work. It is accordingly proposed that an additional post of subordinate medical service officer for the Belgaum Hospital in the scale of pay of Rs. 60—5—170 *plus* house rent allowance of Rs. 10 per mensem in lieu of free quarters should be created with effect from 1st April 1941.

ITEM 59. Increase in nursing staff of Civil Hospital, Dharwar.

Recurrent ..	.. Rs.	1,471	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,471	Ultimate annual recurrent ..	,,	1,872

Remarks.—The Civil Hospital, Dharwar, has 56 beds and the annual average attendance of indoor patients for the last three years is 41·8. At the accepted proportion of 1 nurse to 5 patients there should be 8 nurses but actually there are 5 on the hospital nursing staff. There is thus a shortage of 3 nurses and complaints about lack of attention are received from patients. It is, therefore, necessary to have additional nurses and it is proposed to appoint 1 additional nurse and 2 additional midwives for the hospital with effect from 1st April 1941. The pay of the nurse is proposed at Rs. 50—5/3—70 (*less* 2 annas cut) with Rs. 4 per mensem as uniform and dhobi allowance and Rs. 6 house rent in lieu of free quarters, and the pay of the midwives is proposed at Rs. 30—1/2—40 with Rs. 4 per mensem as uniform and dhobi allowance and Rs. 6 per mensem as house rent allowance in lieu of free quarters each.

ITEM 60. Grant-in-aid to the Leprosy Centre, Sholapur.

Recurrent ..	.. Rs.	1,500	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. ,,	1,500	Ultimate annual recurrent ..	,,	1,500

Remarks.—As the attendance at the Leprosy Centre, Sholapur, was on the increase and as it was not possible to give treatment to all patients during the two days of the week on which the centre used to be kept open, it was proposed that the centre should be kept open for six days of the week and that a recurring grant of Rs. 1,500 per annum should be paid by Government to the Centre to meet the additional expenditure involved. A non-recurring grant of Rs. 1,500 has accordingly been given to the centre by Government during the current year (1940-41). It is now proposed to sanction a recurring grant of Rs. 1,500 per annum to the Leprosy Centre, Sholapur, with effect from the next financial year.

ITEM 61. Reorganisation of the staff of the office of the Surgeon General.

Recurrent ..	.. Rs.	873	Non-recurrent ..	.. Rs.	366
Total ..	.. ,,	1,239	Ultimate annual recurrent ..	,,	5,186

Remarks.—At the instance of the Surgeon General, who was of the opinion that his office was deteriorating steadily, and that, in the interests of good administration, it was necessary to take steps to stop further deterioration, a senior superintendent from the General Department of the Secretariat was placed on special duty in the office of the Surgeon General with

a view to examining the organisation and working of that office and suggesting measures for its overhauling, if he considered, as a result of his examination, that such a course was necessary. As a result of the consideration of the Special Officer's report, in which the need for an immediate reorganisation of the Surgeon General's office has been stressed, it is proposed (1) to depute, for a period of two months, a clerk from the Secretariat to the Surgeon General's office for the purpose of putting the File Bureau of the latter office in proper working order and (2) to abolish the existing gazetted post of Superintendent of the Surgeon General's office and to reorganise the office staff as shown in the accompanying statement.

As regards proposal (1) above, it is proposed to depute to the Surgeon General's office for a period of two months a clerk from the General Department who has an adequate knowledge of the working of the File Bureau, on his present pay (Rs. 166 per mensem) *plus* a deputation allowance of Rs. 17 per mensem. The extra non-recurring cost on this account will amount to Rs. 366. The annual average extra cost on account of proposal (2) is estimated at Rs. 5,186 as shown in the accompanying statement. The extra cost on this account during the next year will, however, be Rs. 873 only.

Statement showing the annual average extra cost of reorganising the office of the Surgeon General with the Government of Bombay.

No.	Designation.	Nature of charges.											
		Present scale.				Proposed scale.						Increase per mensem	Decrease per mensem
		Pay.			Average cost.	No.	Designation.	Pay.			Average cost.	Amount	Amount
		Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.			
												Rs.	Rs.
1	Superintendent	300	20	500	433½ 40 C.A.	1	Superintendent	220	10	320	286⅔ 35	561⅓ 100	
						3	Do. ..	180	10	260	708 105		
1	Deputy superintendent.	200	10	300	266⅔ 35 C.A.	..	....	..	..	..	..	..	738⅓ 105
2	Do. ..	180	10	260	472 70 C.A.	..	....	..	..	..	..		
..	Clerks ..	..	..	..	..	2	Clerks ..	130	5	175	321½ 60	321½ 60	..
1	Clerk ..	105	5	140	130 25 C.A.								
4	Clerks ..	95	5	125	468 100 C.A.	4	Do. ..	95	5	125	468 100	..	130 25
6	Do. ..	85	5/2	100	576 150 C.A.	6	Do. ..	80	5/2	95	546 150	..	30
3	Do. ..	60	5/2	75	213 60 C.A.	5	Do. ..	60	5/2	75	355 100	142 40	
6	Do. ..	25	5/2	55	264 90 C.A.	10	Do. ..	25	5/2	55	440 150	176 60	
24				Pay ..	2,823	31					3,125⅓	1,200⅔	898⅔
				C.A. ..	570						700	260	130
				Total..	3,393						3,825⅓	1,460⅔	1,028⅔

Permanent increase.

Rs.

Per mensem .. 432⅓

Per annum .. 5,186

38, MEDICAL—contd.

ITEM 62. Additional staff at the Mental Hospitals, Ratnagiri and Dharwar.

Recurrent ..	.. Rs. 1,800	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 1,800	Ultimate annual recurrent ..	„ 2,467

Remarks.—The following proposals are made with a view to meet the growing needs of the two mental hospitals.

Mental Hospital, Ratnagiri.—The Superintendent, Mental Hospital, Ratnagiri, has asked for the following additional staff:—

(1) Nurse.

(2) Weaving Instructor.

(3) Watchman (Gate-keeper).

Two of the present male attendants are employed as gate-keeper and weaving instructor respectively, thereby reducing the strength of the attendants by two. The Superintendent finds it difficult to cope with the work with this depleted staff of attendants. It is therefore proposed to create separate posts of weaving instructor and watchman.

There is no nurse on the staff of this hospital; it is therefore considered that the post of nurse should be created at this hospital.

The extra annual average expenditure involved in this proposal will be as shown below:—

	Rs.
(1) 1 Weaving Instructor on Rs. 29 per mensem	29
(2) 1 Watchman (Gate-keeper) on Rs. 14 per mensem	14
(3) 1 Nurse in the scale of Rs. 45—5—70 (average cost Rs. 66 per mensem) *plus* house rent of Rs. 5 and Mental Hospital allowance of Rs. 10 per mensem	81
	124×12
*Cost of clothing to the watchman	$= 1,488 + 7^*$
	$= 1,495$

2. *Mental Hospital, Dharwar.*—There is at present no nurse on the establishment of the Mental Hospital, Dharwar, and the Superintendent of that Hospital has asked for a nurse. The lack of a nurse is very much felt whenever any of the female inmates falls ill or requires dressing of any kind. The Mental Hospitals, Yeravda, Thana and Ahmedabad have nursing staff on their establishment and it is considered essential to have at least one nurse at the Mental Hospital, Dharwar. It is therefore proposed to sanction a post of nurse for this hospital with effect from 1st April 1941 in the scale of Rs. 45—5—70 *plus* Rs. 5 house rent and Rs. 10 as Mental Hospital allowance.

The extra cost for the eleven months of 1941-42 is Rs. 1,800.

ITEM 63. Additional establishment for detention wards at the J. J. Hospital, Bombay.

Recurrent ..	.. Rs. 2,605	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,605	Ultimate annual recurrent ..	„ 2,840

Remarks.—There are seven beds in the detention room at the out-patients department of the J. J. Hospital, Bombay. The present arrangement is considered to be unsatisfactory. Owing to lack of proper facilities in the detention room, the number of patients treated at present in the room is small. It is, therefore, proposed to convert the detention room into two separate wards—one for five male patients and the other for two female patients. Properly organised detention wards both male and female to accommodate serious and emergent cases will add greatly to the usefulness of the out-patients' department of the Hospital. The proposed ward will prove to be a very useful adjunct to the casualty department of the Hospital. The proposal involves expenditure as shown below :—

	Staff proposed.		
	Number.	Pay and allowance per month.	Expenditure. Total annual cost.
		Rs. a. p.	Rs.
Ayah	1	26 0 0	312
Sweeper	1	25 0 0	300
Nurses (Senior probationers)	2	21 14 0 in the scale of Rs. 15—5—25.	525
Board, uniform, dhobi, allowances for above at Rs. 70 per mensem each	2	140 0 0	1,680
Clothing to servants at Rs. 11-8-0 each	..	....	23
		Total, Recurrent ..	2,840

The pay and allowances of the nursing staff are liable to revision hereafter. Their pay and allowances will be regulated according to such orders of Government as may be passed by it on the general question regarding the pay and allowances of the nursing staff at Government medical institutions.

ITEM 64. Opening of 27 additional beds and Operation Theatre at the Sir C. J. Ophthalmic Hospital, Bombay.

Recurrent ..	.. Rs. 16,617	Non-Recurrent ..	.. Rs. 4,105
Total ..	.. „ 20,722	Ultimate annual recurrent ..	„ 18,151

Remarks.—In the year 1928, Government accepted a donation of Rs. 1,50,000 from Sir Cowasji Jehangir, Bart., through the Governor's Hospital Fund, for rebuilding the Sir C. J. Ophthalmic Hospital, Bombay, on the following among other conditions—

(1) that the hospital should be properly equipped and maintained by Government.

(2) that two wards of 7 beds each be reserved for men and women of the Parsee Community.

The reconstructed building provided for 27 additional beds. It has not been possible for Government so far to provide the necessary funds for the purpose. In view of the undertaking

given by Government, it is proposed to open 27 additional beds at the Sir C. J. Ophthalmic Hospital, Bombay, during the year 1941-42. The extra annual average expenditure involved in this proposal will be as shown below :—

Item.	Number of posts.	Recurring expenditure during 1941-42 (for 11 months).	Ultimate Annual Expenditure.
		Rs.	Rs.
Establishment.			
Ward Servants	4	1,122	1,224
1 at Rs. 28 per mensem.			
1 at Rs. 26 per mensem.			
2 at Rs. 24 per mensem.			
Sweepers at Rs. 25 per mensem	2	550	600
Theatre assistant at Rs. 31 per mensem	1	341	372
Contingencies.			
Contract contingencies—			
Clothing to servants	....	50	50
Water charges	....	350	350
Gas consumption charges	....	180	180
Lighting charges	....	66	366
Washing charges	....	430	430
Petty supplies	....	180	180
Purchase and repairs to furniture	....	240	240
Purchase of linen and beddings	....	*Nil.**	226
Other miscellaneous charges	....	100	100
Non-contract contingencies.			
Rent, rates and taxes	....	93	93
Other supplies and Services.			
Diet to patients	....	3,000	3,000
Medicines and instruments	....	1,000	1,000
Clothing to patients	....	200	200
Total ..		8,202	8,611

* As initial cost is included in the non-recurring estimate.

Item.	Number of posts.	Recurring expenditure during 1941-42 (for 11 months).	Ultimate Annual Expenditure.
		Rs.	Rs.
Non-recurring expenditure.			
Equipment etc. (27 beds)	....	3,830	
Initial cost of clothing	....	1,500	
Equipment for the new operation theatre	....	2,880	
		8,210	(Half to be borne by the Governor's Fund).
Nursing Establishment.			
Senior staff nurse for night duty in the grade of Rs. 50—5—80 ..	1	550	780
Probationers in the grade of Rs. 15—5—25 (average Rs. 20 each) less 2 annas cut in a rupee	6	1,155	1,260
Other expenses.			
At Rs. 70 per mensem (subject to revision)	....	5,390	5,880
Senior staff nurse for operation theatre in the grade of Rs. 50—5—80	1	550	780
Other expenses at Rs. 70 per mensem (subject to revision) ..	....	770	840
		8,415	9,540
Total cost to Government ..		20,722	18,151

ITEM 65. Installation of new X-Ray apparatus at the Sassoon Hospitals, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 25,000
Total ..	.. „ 25,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—As the present X-Ray machine at the Sassoon Hospitals, Poona, is very old and has not been giving efficient service, it has become essential that a new X-Ray apparatus should be installed at the hospital. One such apparatus with the necessary accessories is estimated to cost Rs. 25,000. The Victor X-Ray Corporation (India), Ltd., have offered Rs. 500 for the existing machine, whereby the net expenditure on the new machine would be Rs. 24,500. It is difficult to secure a better price for the old machine in these days, but the Surgeon General will make an attempt to secure better terms, and if he succeeds, the net cost of the new machine will be reduced correspondingly.

38, MEDICAL—contd.

ITEM 66. Opening of additional beds in the Bombay City Hospitals.

Recurrent	..Rs. 84,606	Non-recurrent ..	..Rs. 17,520
Total ..	.. „ 1,02,126	Ultimate annual recurrent	.. „ 94,775

Remarks.—A number of beds in the Bombay hospitals have been lying vacant and Government has felt the necessity of opening these for some time past. Government has also felt the necessity of opening some additional beds to cope with the increased demands for the same. No beds could however be opened until now on account of financial stringency. It is now proposed to open :—

(1) 90 beds at the G. T. Hospital.

(2) 15 beds at the B. J. Hospital for Children.

(3) 4 beds at Sir D. M. Petit Hospital.

The additional expenditure involved is shown below :—

(1) *G. T. Hospital.*

Item.	No. of appointments.	Expenditure during 1941–42. (for 11 months).	Ultimate Annual recurring expenditure.
Recurring—		Rs. a. p.	Rs. a. p.
House Physician at Rs. 50 per mensem ..	1	550 0 0	600 0 0
Casualty Medical Officers at Rs. 75 per mensem	5	4,125 0 0	4,500 0 0
Clerk in the grade of Rs. 25—5/2—55 (average Rs. 45 per mensem) ..	1	330 0 0	540 0 0
Compensatory Allowance		110 0 0	180 0 0
Compounders in the grade of Rs. 25—5/2—70 (average Rs. 51 per mensem) ..	2	550 0 0	1,224 0 0
House rent in lieu of free quarters ..	..	154 0 0	168 0 0
Compensatory Allowance	..	110 0 0	180 0 0
Theatre Assistant in the grade of Rs. 35—1—50 (average Rs. 46) ..	1	385 0 0	552 0 0
Ward Servants (12 males and 3 females) .. 2 at Rs. 28 2 at Rs. 26 8 at Rs. 24 3 at Rs. 26 (Ayahs).	15	4,158 0 0	4,536 0 0
Sweepers .. .. .. 2 at Rs. 27 4 at Rs. 25 2 females at Rs. 25.	8	2,244 0 0	2,448 0 0
Hamals at Rs. 25	2	550 0 0	600 0 0
Cook's mates at Rs. 18	2	396 0 0	432 0 0
Peon at Rs. 25	1	275 0 0	300 0 0
House rent at Rs. 4 per mensem for 29 inferior servants	..	1,276 0 0	1,392 0 0
Nursing Staff—			
Sisters at Rs. 100—10—150 (less 2 annas cut in a rupee)	3	2,887 8 0	4,482 0 0
Messing Allowance at Rs. 55 per mensem ..	..	1,815 0 0	1,980 0 0
Washing charges at Rs. 8 per mensem	..	264 0 0	288 0 0
Uniform Allowance at Rs. 100 per annum ..	..	300 0 0	300 0 0
Provident Fund Contribution	..	373 8 0	373 8 0
Nurses in the grade of Rs. 40—5/2—65 (average at Rs. 58 per mensem) ..	18	7,920 0 0	12,528 0 0
Messing Allowance at Rs. 30 per mensem ..	..	5,940 0 0	6,480 0 0
Washing charges at Rs. 3 per mensem	..	594 0 0	648 0 0
Uniform Allowance at Rs 40 per annum	..	720 0 0	720 0 0
Provident Fund Contribution	..	1,044 0 0	1,044 0 0

38, MEDICAL—contd.

Item.	No. of appointments.	Expenditure during 1941–42. (for 11 months).	Ultimate annual recurring expenditure.
		Rs. a. p.	Rs. a. p.
Assistant Butler at Rs. 20 per mensem ..	1	220 0 0	240 0 0
Cook's mate at Rs. 18 per mensem ..	1	198 0 0	216 0 0
Hamals at Rs. 24 per mensem ..	2	528 0 0	576 0 0
Sweeper at Rs. 24 per mensem ..	1	264 0 0	288 0 0
Contingencies—			
Contract Contingencies—			
Clothing to servants		240 0 0	240 0 0
Water Charges		4,209 0 0	4,209 0 0
Gas consumption charges		1,623 0 0	1,623 0 0
Lighting Charges		2,000 0 0	2,000 0 0
Washing Charges		1,198 0 0	1,198 0 0
Petty supplies (including hardware and glassware). ..		1,454 0 0	1,454 0 0
Contingencies for X-Ray		1,000 0 0	1,000 0 0
Purchase of Linen and bedding		958 0 0	958 0 0
Laboratory expenses		205 0 0	205 0 0
Non-contract Contingencies—			
Rent, Rates and Taxes		855 0 0	855 0 0
Service, Postage and Telegrams		51 0 0	51 0 0
Other Supplies and Services—			
Diet to Patients		12,524 0 0	12,524 0 0
Medicines and Instruments		7,000 0 0	7,000 0 0
Clothing to patients		616 0 0	616 0 0
Value of freight on European Stores		889 0 0	889 0 0
Customs Duty		103 0 0	103 0 0
Contingencies for Nursing Establishment—			
Electricity		742 0 0	742 0 0
Municipal Taxes		370 0 0	370 0 0
Linen, Crockery and Furniture		250 0 0	250 0 0
Contingencies		188 0 0	188 0 0
Non-recurring		74,756 0 0	84,290 0 0
Equipment linen, instruments and appliances		16,170 0 0	....
(2) *B. J. Hospital for Children.*			
Inferior Staff—			
Ward Servants at Rs. 24 per mensem each.	2	528 0 0	576 0 0
Sweeper	1	275 0 0	300 0 0
Nursing Staff—			
Staff Nurse in the grade of Rs. 50—5—80 (less 2 annas cut in the Rupee) ..	1	481 4 0	783 0 0
Probationers in the grade of Rs. 15—5—25 (less 2 annas cut in the Rupee) ..	3	577 8 0 (calculated on the basis of average).	630 0 0

38, MEDICAL—concld.

Item.	No. of appointments.	Expenditure during 1941–42. (for 11 months).	Ultimate annual recurring expenditure.
		Rs. a. p.	Rs. a. p.
Other expenses at Rs. 44 per mensem each for four nurses	4	1,936 0 0	2,112 0 0
Hamal at Rs. 20 per mensem each ..	1	220 0 0	240 0 0
Contingencies		4,500 0 0	4,500 0 0
House-Rent.—for inferior servants at Rs. 4 per mensem each	3	132 0 0	144 0 0
	..	8,649 12 0	9,285 0 0
Non-recurring—			
Initial cost on account of bedding, clothing, crockery, furniture, equipment, etc.		1,050 0 0	....

(3) *Sir D. M. Petit Hospital.*

Item.	Recurring expenditure (for 11 months).	Ultimate annual recurring expenditure.
	Rs. a. p.	Rs. a. p.
Contingencies—		
Diets to patients	400 0 0	400 0 0
Medicines and Instruments	430 0 0	430 0 0
Clothing to patients	40 0 0	40 0 0
Petty supplies and Contingencies	100 0 0	100 0 0
Repairs to furniture	50 0 0	50 0 0
Washing charges	85 0 0	85 0 0
Rents, Rates and Taxes	30 0 0	30 0 0
Lighting charges	65 0 0	65 0 0
	1,200 0 0	1,200 0 0
Non-recurring—		
Initial cost on account of bedding, clothing, crockery, furniture, etc.	300 0 0	....
Total ..	1,500 0 0	1,200 0 0
Grand Total .. Recurrent ..	84,606 0 0	....
Grand Total .. Non-recurrent ..	17,520 0 0	....

		Rs.
Grand Total—38, Medical ..	Recurrent ..	1,28,786
	Non-recurrent ..	46,991
	Total ..	1,75,777

ITEM 67. Appointment of Mr. S. E. Wadia, Work-charged Supervisor, on the temporary establishment.

Recurrent ..	.. Rs. 3,336	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 3,336	Ultimate annual recurrent ..	„ 2,400

Remarks.—Mr. S. E. Wadia is a Supervisor on the work-charged establishment in the Public Health Branch for the last 14 years. He looks after all the technical correspondence in connection with the Poona Suburban Drainage; construction of sewers in the Koregaon estate areas; maintenance and repairs to Bahiroba Pumping Station and Alandi Water Supply and the Kirkee Water Supply works. He also scrutinises plans and estimates of the Ambernath and Matheran Water Supply Works. The duties performed by him are of a varied nature. As the post held by Mr. Wadia is already in existence for a number of years and as it will be required in future also it is proposed to convert it into a post on the temporary establishment. Mr. Wadia's present pay is Rs. 271 per mensem in the scale of Rs. 100—12—460. His future increments will be regulated in the scale of Rs. 80—8—152—E.B.—8—240—E.B.—8—320.

ITEM 68. Appointment of a temporary Mechanical Overseer for boring works.

Recurrent ..	.. Rs. 880	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 880	Ultimate annual recurrent ..	„ 1,500

Remarks.—There is at present only one Mechanical Overseer to look after all the boring activities in the Province of Bombay. The boring activities comprise: (1) maintenance and repairs to the existing Government bores, (2) construction of new bores for Government as well as for private organisations. Owing to the Village Water Supply works being undertaken the boring activities will increase considerably. It has been found that the present Mechanical Overseer is unable to cope with the work. It is therefore proposed to appoint an additional Mechanical Overseer on the temporary establishment with effect from the 1st April 1941 in the scale of Rs. 60—5—120—8—200, with a starting pay of Rs. 80 for a graduate (B.E.).

ITEM 69. Eradication of Malaria in Kanara District—Scheme for Malaria Survey.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 18,560
Total ..	.. „ 18,560	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The upghat tracts of Kanara District have long been known to be hyperendemic. The country is hilly and covered with forest. There are a large number of streams which after monsoon form puddles of stagnant water, in some parts the water of these streams is impeded. The country is studded with tanks and ponds, the water of which rapidly evaporates leaving small stagnant collections, the banks of the tanks and ponds are also irregular and covered with grass. Seepages from tanks are numerous. Spice gardens and rice fields are flooded with water. Shallow wells and irrigation channels exist in some parts. Temporary collections of water in burrow pits, trenches, etc., are to be found near villages. All these places are breeding places for mosquitoes which cause malaria. Certain tracts of the district are becoming depopulated and cultivation of land is progressively decreasing. Before any effective measures can be taken by Government it is necessary to have a malaria survey of the tracts to find out causes of this disease and how it can be exterminated. In connection with the survey work it is proposed to engage the following staff for a period of one year and to meet the cost from the Special Development Fund :—

Staff.	Cost.
(*a*) *One unit for hyperendemic area:*	
Pay of Establishment—	Rs.
1 Malaria Officer at Rs. 300 per mensem	3,600
2 Sub-Medical Officers for one year, pay Rs. 100 per mensem ..	2,400
1 Laboratory Assistant with laboratory training, pay Rs. 60 per mensem.	720
1 Clerk, pay Rs. 30 per mensem	360
4 Peons on Rs. 14 per mensem each	672
1 Insect collector on Rs. 14 per mensem	168
1 Sweeper, pay Rs. 14 per mensem	168
Total ..	8,088

39, PUBLIC HEALTH—contd.

Staff.	Cost. Rs.
Permanent Travelling Allowance—	
Permanent travelling allowance to the Malaria Officer at Rs. 100 per mensem	1,200
Permanent travelling allowance to Sub-Medical Officer at Rs. 27-8-0 per mensem each	660
Permanent travelling allowance to 4 peons at Rs. 6 per mensem each ..	288
Total ..	2,148

(*b*) *One sub-unit for below ghat area :*

Pay of Establishment—

2 Sub-Medical Officers, pay Rs. 100 per mensem each	2,400
2 Peons who will be trained as insect collectors, pay Rs. 14 per mensem each	336
1 Clerk, pay Rs. 30 per mensem	360
1 Sweeper, pay Rs. 14 per mensem	168
Total ..	3,264

Permanent Travelling Allowance—

Permanent Travelling Allowance to 2 Sub-Medical Officers at Rs. 27-8-0 per mensem each	660
Permanent travelling allowance to 2 peons at Rs. 6 per mensem each ..	144
Total ..	804
Total Pay of Establishment	11,352
Total Permanent Travelling Allowance	2,952

Other Expenses—

Purchase of one Microscope, laboratory equipment, drugs and anti-larval preparations	5,000
Contingencies	500
Total ..	5,500
Grand Total ..	19,804
or say	19,800
Total cost during 1941–42 ..	18,560 (approximately)

39, PUBLIC HEALTH—contd.

ITEM 70. Establishment of a Pharmacological Department at the Haffkine Institute, Bombay.

Recurrent ..	.. Rs. 19,565	Non-recurrent ..	.. Rs. 8,000
Total ..	.. „ 27,565	Ultimate annual average recurrent ..	„ 26,882

Remarks.—The Drugs Enquiry Committee drew attention to the necessity of (1) controlling the sale and manufacture of drugs and (2) the establishment and maintenance of an up-to-date laboratory in each province for testing drugs and pharmaceuticals of local manufacture as well as of foreign origin which are imported into the Province. The pharmaceutical industry is in its infancy in this country, and on account of the reprehensible practice of a few persons in substituting cheap and inefficient drugs, is getting into disrepute.

In a Conference of Health Ministers of various provinces held in Madras in December 1937 it was resolved that it was absolutely necessary in the interest of medical relief in the country that the manufacture in India of drugs, biological products and hospital equipment should be encouraged in all possible ways by the Provincial Governments and that, before any such product is put on the market, it should be properly tested and certified to be of standard quality by competent laboratories established by Provincial Governments. Therefore in 1938–39 Government sanctioned the establishment of a pharmaceutical laboratory at the Haffkine Institute and the necessary staff required for the same. At that time however the question of passing a Drugs Act was under the consideration of the Central Government. In the circumstances, the proposals for the appointment of a Pharmaceutical Chemist and other staff in connection with the establishment of the Laboratory were held in abeyance. The Central Legislature has since passed the legislation. In view of the provisions of the new Act, it is considered that the proposals sanctioned in 1939 will not suffice and that the establishment of a fully equipped Pharmacological Department at the Haffkine Institute, Bombay, is necessary. It is proposed that the following staff should be engaged for the Department :—

(1) Officer in Charge Pharmacological Section.	*Rs. 850 in the scale of Rs. 625—1,350 *plus* Bombay Compensatory Allowance admissible under Bombay Civil Services Rules and free quarters.
(2) One Organic Chemist ..	Rs. 350—15—650 (Probationer on Rs. 300 for 2 years during probationary period).
(3) One Assistant Chemist (M.Sc.) ..	Rs. 90—5—160—E.B.—5—200.
(4) Four Laboratory Assistants ..	Rs. 40—2—68.
(5) Four Laboratory Attendants ..	1 on Rs. 27 per mensem and 3 on Rs. 25 per mensem each. *Plus* free quarters.
(6) One Typist	Rs. 50—5/2—90.

**Note.*—The scale of pay mentioned under (1) will be personal to Mr. Dikshit.

Of the staff mentioned above, 3 Laboratory Assistants and 4 Laboratory Attendants sanctioned by Government in 1938 in connection with the Laboratory Scheme have already been employed and provision on their account has been separately included in the next year's estimates for the Haffkine Institute. The additional provision will therefore be necessary on account of the following staff :—

(1) Officer in Charge.
(2) One Organic Chemist.
(3) One Assistant Chemist.
(4) One Laboratory Assistant.
(5) One Typist.

The total provision including contingency, etc., to be made in the next year's budget is Rs. 27,565 as detailed below :—

	Rs.
(*i*) Staff	15,565
(*ii*) Contingencies	4,000
(*iii*) Non-recurring expenditure on equipment	8,000
	27,565

ITEM 71. Manufacture of Sulphathiazol at the Haffkine Institute, Bombay.

Recurrent ..	.. Rs. 2,110	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,110	Ultimate annual recurrent ..	.. „ 7,474

Remarks.—The tests carried out at the Haffkine Institute, Bombay, on a new drug called Sulphanilamidothiazol (in short Sulphathiazol) show that the drug, besides being useful in the treatment of plague, is also likely to be effective in the treatment of pneumonia, typhoid, malaria, etc. The drug was tried at Bettiah, Bihar, along with the Haffkine Institute anti-plague serum. The results show that the new drug is better than the serum. Though the number of cases treated was small it was found that in this drug there is a very remarkable, cheap and safe remedy for the treatment of plague. The drug will be equally valuable in pneumonia, peurperal sepsis, and in all probability will also prove of value in gonorrhœa, typhoid fever and malaria. It is, therefore, proposed to undertake the manufacture of the drug at the Institute on a laboratory scale for a period of two years during which it will be possible to decide whether the drug should be manufactured on a large scale or not. The following additional staff will be necessary :—

Designation of Staff.	Scale of pay for the Staff.
1 Senior Chemist ..	.. Rs. 350—15—650 (Rs. 300 during the probationary period of 2 years).
1 Assistant Chemist ..	.. Rs. 90—5—160—E.B.—5—200.
1 Assistant Technician ..	.. Rs. 90—5—160—E.B.—5—200.
2 Laboratory Assistants ..	.. Rs. 40—2—68 each.
2 Laboratory Attendants ..	.. Rs. 25 each.

Total provision required for this staff in 1941–42 amounts to Rs. 6,710. Experimental manufacture of the drug was sanctioned in September 1940 for a period of one year. Provision has accordingly been made for the above-mentioned staff for the period of the first seven months of 1941–42 in the ordinary budget. As it has now been proposed to continue the manufacture of the drug for a further period of one year, the provision for the remaining five months of that year has been included in this statement.

ITEM 72. Experimental appointment of Health Officers and Subordinate staff for selected Districts.

Recurrent ..	.. Rs. 53,936	Non-recurrent ..	.. Rs. 1,200
Total ..	.. „ 55,136	Ultimate annual recurrent ..	.. „ 69,900

Remarks.—The Local Self-Government Committee appointed to report on matters relating to the administration of local bodies in the Mofussil has reported that the health staff appointed by local boards to look after public health and sanitation in rural area is altogether inadequate. The Committee has remarked that Government should undertake the responsibility of dealing with epidemics. In 1937 the representatives of the Bombay Branch of the Indian Medical Association, the Bombay Medical Association and the Bombay Obstetrical and Gynæcological Society submitted a memorandum to Government urging upon them the necessity of re-organising the Public Health Department. In the memorandum it was stated that the preventive side of public health was much neglected and that in spite of the best efforts of the Public Health Department Officers, epidemics had been raging in this province from time to time. The representatives of the Associations further observed in their memorandum that the public health can be organised only as an important charge and function of the State. The first step that was urged upon Government was to re-organise the staff of the Public Health Department. Government recognises that the present staff of the Public Health Department requires to be strengthened. However it is one of the obligatory duties of a local board to take necessary measures for the public health in rural areas ; but this is so far as the local fund at its disposal

permits. The local boards have not employed adequate staff on the ground that their finances are poor. Government, therefore, considers that an experimental beginning should be made in the appointment of health staff for rural areas by appointing three Health Officers (one each in three selected districts) aided by adequate health staff to carry out intensive public health work. From the result of such experiment the desirability of enforcing on local boards the provision of a health staff can be judged. The duties of the proposed staff will be as follows :—

(*i*) *Inspection of registration of vital Statistics in village Registers.*—Giving frequent instructions and guidance to village officers and Circle Inspectors to maintain the Registers correctly, organising classes for village officers for instructions in elements of infectious diseases, their modes of spread, preventive measures for the same and simple treatment.

(*ii*) *Village Water Supply.*—Selecting sites for wells ; sending samples of water for analysis ; carrying out sanitary survey ; supervising the construction of wells from the sanitary point of view and making periodical inspection of wells for ensuring that they are kept in sanitary condition ; and looking to the disinfection of water supply before and during epidemics.

(*iii*) *Fairs and festivals.*—Making sanitary management including inoculations whenever necessary.

(*iv*) *Epidemic Diseases.*—Taking permanent measures, such as vaccination, rat destruction, making houses rat proof, conversion of stop wells into draw wells, etc., for the prevention of epidemics.

(*v*) *Organizing emergency measures for the prevention and suppression of epidemics* like plague, cholera, small-pox, influenza.

(*vi*) *Controlling certain endemic diseases* like malaria, Guinea-worm, Leprosy, Dysentery and Diarrhœa, Tuberculosis, etc.

(*vii*) *Carrying on Public Health Propaganda.*—With the help of magic lantern slides, talks and cinema films, exhibitions and Baby shows.

(*viii*) *Doing Maternity and Child Welfare* work by providing better midwifery services in villages and training of Assistant Midwives ; establishment of rural maternity homes by District Local Boards and private agencies, and infant welfare centres on simple lines.

(*ix*) *Medical Inspection of school children.*

(*x*) Doing supervision work and giving guidance in connection with—

(*a*) *Sanitation of Villages.*—Selection of sites for natural purposes, latrines, bore holes, trenches, etc., soak pits, removal of refuse, depositing manure away from villages and sanitary disposal of the same. Designing better type of village houses and improving housing conditions in general ; area spacing, light, ventilation, road alignment, etc.

(*b*) *Nutrition.*—Advising on the lines of "Balanced Diet"; recommending production of food-stuffs which are deficient in the area but are necessary for healthy living such as pulses, milk, eggs, vegetables, fruits, etc.

(*c*) *Organising clinics and domiciliary treatment in suitable cases of venereal diseases.*

2. The District Health Officers proposed to be appointed will have their offices in the District Local Board Offices and they will be in constant touch not only with District Officers but also with the Presidents and Officers of the District Local Boards and will serve as liaison officers in sanitary and public health matters between the Collectors and Presidents of District Local Boards.

3. The expenditure involved in the proposal is detailed below :—

	Rs.
Pay of Establishment—	
For 11 months of the year 1941-42—	
Three District Health Officers at Rs. 300 per mensem each (in the scale of Rs. 300—40/3—500). 300 × 11 × 3 ..	9,900
Nine Sanitary Inspectors at Rs. 45 per mensem each in the scale of Rs. 45—5/2—85. 45 × 11 × 9	4,455
Twelve Health Visitors at Rs. 50 per mensem each in the scale of Rs. 50—5/2—80. 50 × 11 × 12	6,600
Fourteen Sub-Inspectors at Rs. 30 per mensem each in the scale of Rs. 30—1—50. 30 × 11 × 14	4,620
Three Clerks at Rs. 30 per mensem each in the scale of Rs. 30—5/2—80. 30 × 11 × 3	990
Forty-one peons at Rs. 14 per mensem each—	
6 for District Health Officers.	
9 for Sanitary Inspectors.	
12 for Health Visitors.	
14 for Sub-Inspectors. 14 × 11 × 41	6,314
41	
Allowances—	
Permanent Travelling Allowance to—	
3 District Health Officers at Rs. 100 per mensem each. 100 × 11 × 3	3,300
9 Sanitary Inspectors at Rs. 20 per mensem each. 20 × 11 × 9	1,980
12 Health Visitors at Rs. 15 per mensem each. 15 × 11 × 12	1,980
14 Sub-Inspectors at Rs. 15 per mensem each. 15 × 11 × 14	2,310
24 peons under District Health Officers, Sanitary Inspectors and Health Visitors. 5 × 11 × 24	1,320
14 peons under Sub-Inspectors at Rs. 3 per mensem each. 3 × 11 × 14	462
Contingencies—	
Supplies and Services—	
Vaccine and Medicines	5,000
Other contingencies—	
Office accommodation and other contingencies for 3 District Health Officers at Rs. 50 per mensem each. 50 × 11 × 3	1,650
Office accommodation and other contingencies for 9 Sanitary Inspectors and 12 Health Visitors at Rs. 5 per mensem each	1,155
Service postage and telegrams	1,200
Contingencies for 14 Sub-Inspectors at Rs. 50 each per annum. 50 × 14..	700
Total recurring expenditure ..	53,936
Non-recurrent—	
Furniture for the staff	1,200

Note.—There will be one Chief Sanitary Inspector for each district; but as it is proposed to utilize the present Inspectors of Sanitation and Vaccination in this arrangement, no separate cost on this account has been shown.

Total for 1941-42 55,136

This amount will be provided from the special Development Fund.

		Rs.
Grand Total—39, Public Health ..	Recurrent ..	79,827
	Non-recurrent ..	27,760
	Total ..	1,07,587

40, AGRICULTURE.

ITEM 73. Scheme for the establishment of research sub-stations under the Dry Farming Research Scheme, Sholapur.

Recurrent ..	.. Rs. 4,010*	Non-recurrent ..	.. Rs. 9,060
Total ..	.. „ 13,070	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Bombay Dry Farming Research Scheme, Sholapur, was sanctioned by the Imperial Council of Agricultural Research in 1933 for a period of five years in the first instance. The period has been extended up to September 1943. Part of the cost of the scheme is borne by the Imperial Council of Agricultural Research and part by this Government.

As the results of the scientific work done under the above scheme have proved of great importance to the tracts in which these experimental stations are situated, *viz.*, Sholapur and Bijapur, it is proposed to open two sub-stations—one at Ahmednagar and the other at Jeur (Sholapur district)—for ascertaining the details of the technique and methods to be adopted for applying, under "cultivators conditions" and in the different soils, climate and environmental conditions in different areas of the Province, which are subject to failure or scarcity of rain the results, obtained from the Bombay Dry Farming Research Scheme, Sholapur.

2. The cost of the scheme is estimated at Rs. 21,210 spread over a period of three years as shown below :—

	Non-recurring.	Recurring.
	Rs.	Rs.
1st year	9,060	4,010
2nd „	....	4,010
3rd „	....	4,130
	9,060	12,150
Total ..	Rs. 21,210	

The total estimated receipts per annum under the scheme amount to Rs. 1,000.

The cost of the scheme during 1941-42 will be Rs. 13,070 as shown below :—

Non-recurring—		
	Rs.	Rs.
Buildings	3,360	
Equipment	5,700	
		9,060
Recurring—		
Pay of establishment	840	
Travelling allowance	50	
Contingencies	3,120	
		4,010
Total ..		13,070

ITEM 74. Scheme for the reorganisation of the Bankapur Cattle Farm and its utilisation for the establishment of a nucleus breeding herd of amrit mahal and gir breeds of cattle.

Recurrent ..	.. Rs. 11,608	Non-recurrent ..	.. Rs. 12,200
Total ..	.. „ 23,808	Ultimate annual recurrent	.. „ 11,608

Remarks.—Government has had under consideration for some time past the question of reorganising the Bankapur Cattle Farm for the establishment of a nucleus herd of amrit mahal

* The scheme will last for three years.

and gir breeds of cattle. The scheme prepared by the Director of Agriculture in that connection was recently examined by Government in the light of the recommendation made by the Expert Cattle Committee in section 4—paragraph 32 of its Report and it has been decided to dispose of the existing herd of amrit mahal cattle at the Bankapur Cattle Farm gradually and to establish at the Farm nucleus breeding herds of animals not exceeding 60 (excluding suckling calves) of each of the amrit mahal and gir breeds. As regards the latter breed it is proposed to make a modest beginning with 20 gir cows and 2 breeding bulls.

2. The scheme is estimated to cost Rs. 23,808 (Rs. 11,608 recurring and Rs. 12,200 non-recurring) as shown below :—

	Rs.
Recurring—	
Pay of Establishment—	
1 Manager at Rs. 160 per mensem in the grade of Rs. 160—5—200 (160 × 12)	1,920
1 Agricultural sub-overseer at Rs. 35 per mensem from 1st March 1941 to 13th May 1941 and at Rs. 40 per mensem from 14th May 1941 to 28th February 1942 in the grade of Rs. 35—5/2—60—4—100	468
1 Clerk at Rs. 75 per mensem in the grade of Rs. 30—5/2—80 (75 × 12)	900
1 Peon at Rs. 14 per mensem (14 × 12)	168
1 Dairyman at Rs. 20 per mensem in the grade of Rs. 20—1—40 from 1st April 1941 to 28th February 1942 (20 × 11)	220
Total ..	3,676
Allowances, honoraria and travelling allowance	75
Contingencies	7,857
Total, Recurring ..	11,608
Non-recurring—	
Purchase of 20 gir cows and 2 breeding bulls	5,200
Construction of a small dairy room	1,500
Purchase of dairy equipment	500
Improvement of existing water supply—a new bore and pumping plant.	5,000
Total, Non-recurring ..	12,200
Grand Total ..	23,808

The sanctioned recurring expenditure on the Bankapur Farm is about Rs. 10,000 at present. Against this the recurring cost of the reorganised farm will be Rs. 11,608. There will be, therefore, no extra cost as such on account of the pay of the establishment, allowances and contingencies beyond that involved in—

(*i*) Appointment of a dairyman in the scale of Rs. 20—1—40.

(*ii*) The grant of yearly increments of pay to the staff of the farm.

(*iii*) The increase in the prices of machinery due to present war conditions.

ITEM 75. Tobacco Breeding Station at Nipani.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 36,850
Total ..	.. „ 36,850	Ultimate annual recurrent ..	„ 8,231

Remarks.—In connection with the scheme for breeding and improving tobacco in the Karnatak, Government has established a tobacco research station at Nipani on a site measuring 15 acres which they have taken on lease. The lessor has expressed his unwillingness to continue to lease his land to Government and there is no Government land or other land available on a reasonable rent to shift the farm. As the work of tobacco research is important and of a permanent nature and as a research station is likely to involve the construction of permanent buildings for curing tobacco, it is undesirable to shift the research station from place to place. Even apart from these considerations the necessity of a permanent station at a fixed place is being felt. It is accordingly proposed to acquire land measuring 23 acres and 25 gunthas at a cost of Rs. 32,000 at Soundalgi near Nipani in the Belgaum district for locating a research station.

The total non-recurring expenditure will be as follows :—

	Rs.
(1) Cost of curing barn and damping room	500
(2) Wire fencing	200
(3) Transfer and erection of servants' quarters	150
(4) Land development at Soundalgi	500
(5) Farm store and office at Soundalgi	2,750
(6) Bullock shed (2 pairs)	500
(7) Latrines (three)	250
(8) Cost of land to be acquired	32,000
Total ..	36,850

Out of this cost Rs. 32,000 for the cost of land will be provided from the special Development fund.

The following new posts will be necessary owing to the expansion of the area of the Tobacco Research Scheme and consequent increase in work under the scheme :—

	Rs.
One kamgar in the grade of Rs. 30—35—5/2—60—actual pay Rs. 30 ..	330
One peon on Rs. 14 per mensem	154
	484

The contingent expenditure will be as follows :—

Non-contract contingencies—	Rs.
(*a*) Pay of inferior servants	416
(*b*) Rents, rates and taxes	72
(*c*) Petty construction and repairs	100
(*d*) Office expenses and miscellaneous	375
(*e*) Service, postage and telegrams	50

40, AGRICULTURE—contd.

	Rs.
Supplies and Services—	
(*f*) Tobacco curing, grading, etc.	700
(*g*) Purchase and upkeep of livestock	350
(*h*) Cultivation charges, including manurial experiments ..	2,500
(*i*) Purchase of dead stock, etc.	100
Total ..	4,663

It is intended to bring the scheme into operation from the beginning of 1942–43. It is, however, necessary that the land should be acquired and buildings thereon constructed during 1941–42 at an estimated cost of Rs. 36,850.

ITEM 76. Scheme for testing the reactions of wheat to black stem rust.

Recurrent .. .. Rs.	850*	Non-recurrent .. .. Rs.	700
Total .. .. ,,	1,550	Ultimate annual recurrent .. ,,	*Nil.*

Remarks.—The Bombay wheat rust scheme has been sanctioned by the Imperial Council of Agricultural Research at a cost not exceeding Rs. 32,036 spread over a period of three years in the first instance. As conditions in the black soil area of the Central Provinces and Berar, closely resemble those in the Province of Bombay, the scope of the scheme has been so enlarged as to include these areas also. The entire cost of the scheme will be borne by the Imperial Council of Agricultural Research, the contribution of this Government to the scheme being limited to the supervision of the Plant Pathologist over the work and the provision of a site for the glass house at Mahableshwar. The Imperial Council of Agricultural Research has since decided that seeds (of wheat produced in the black soil areas of Bombay and the Central Provinces) should be sent to the Plant Pathologist to Government for carrying out seedlings and adult plant resistance tests at Mahableshwar. The cost of the scheme is, over the period of 3 years, estimated to be Rs. 3,250 (Rs. 700 non-recurring and Rs. 2,550 recurring) as shown below :—

Non-recurring.	Rs.
1. Incubating glass chambers and other apparatus	300
2. Large wooden and glass cases for field work	400
Total—Non-recurring ..	700

Recurring.	
1. Cultivation charges including labour	1,650
2. Incidental expenses, including cost of labels, selfing, bags, seed, envelopes, repairs to field cages, etc.	900
Total—Recurring ..	2,550
Grand Total ..	3,250

This additional cost which is over and above the amount sanctioned by the Imperial Council of Agricultural Research for the scheme will be shared by this Government and the Imperial Council of Agricultural Research on a 50 : 50 basis. The contribution payable by this Government amounts to Rs. 1,625 spread over 3 years. The amount required for expenditure next year will be Rs. 1,550 (Rs. 700 non-recurring and Rs. 850 recurring).

* The scheme will last for three years.

40, AGRICULTURE—contd.

ITEM 77. Poultry training classes at the poultry farms at Dhulia and Dharwar and construction of buildings.

Recurrent ..	.. Rs. 600	Non-recurrent ..	.. Rs. 3,482
Total ..	.. „ 4,082	Ultimate annual recurrent	.. „ 600

Remarks.—Government has sanctioned the establishment of 2 poultry farms—one at Dhulia and the other at Dharwar—to serve as training centres for farmers interested in poultry keeping. The Livestock Expert to Government, who controls the farms, intends to conduct 3 classes, each class being for three months and proposes to take ten students in each class, i.e., 30 students are proposed to be trained at each of the farms every year. As the students will not be offered facilities for boarding and lodging at the 2 farms, it is proposed to award 2 prizes of Rs. 30 and Rs. 20 for each of the three classes at each of the two farms. The students will have to be taken on tour to see other farms and study field conditions and for this purpose a sum of Rs. 150 will be required for each of the two farms. To help in teaching the students at these two farms and at the poultry farm at Kirkee it is proposed to purchase certain zoological models.

2. The accommodation of servants on the farms is considered essential as the livestock requires attendance day and night. It is accordingly proposed to construct quarters for servants, hostel, boarding and lecture rooms for students and to extend the existing poultry runs. The following further expenditure is, therefore, considered necessary on the poultry farms at Dhulia and Dharwar (including Rs. 150 for zoological models for the Kirkee farm) :—

	Rs.
Non-recurrent.	
Dhulia Poultry Farm—	
Servants' quarters	750
Dharwar Poultry Farm—	
Servants' quarters	750
Hostel, boarding and lecture rooms	1,232
Extensions of runs	300
Zoological models (Dhulia, Dharwar and Kirkee farms)	450
	3,482
Recurrent.	
Prizes to students	300
Travelling allowance for students' tours	300
	600
Grand Total ..	4,082

40, AGRICULTURE—contd.

ITEM 78. Scheme for the centralisation of all district livestock improvement work under the control of Livestock Expert to Government.

Recurrent ..	.. Rs. 10,445	Non-recurrent ..	.. Rs. 1,310
Total ..	.. „ 11,755	Ultimate annual recurrent ..	„ 13,925

Remarks.—Owing to the abolition of two posts of Deputy Directors of Agriculture and the transfer of the district staff to the Rural Development Department and with a view to extend the livestock improvement work over much wider areas and in view of the increase in animal husbandry and dairying work, it has been decided to centralise all district livestock improvement work under the Livestock Expert. For this purpose it is proposed to make a provision of Rs. 9,300 in the next year's budget for the following establishment :—

	Rs.
Pay of establishment.	
2 Divisional inspectors of cattle breeding in the scale of Rs. 60, 60, 70—5—100	1,440
11 Cattle kamgars in the scale of Rs. 25, 25, 30/35—5/2—60 ..	3,300
1 Clerk Rs. 25—5/2—55	360
2 Peons Rs. 15—½—20	360
	5,460
Travelling allowance.	
2 Divisional inspectors	1,200
11 Kamgars	2,640
	3,840
Contingencies.	
(Agricultural demonstrations and propaganda including public exhibitions and fairs)—	
(1) Service postage and telegrams	600
(2) Rents, rates and taxes	120
(3) Office expenses and miscellaneous—	
(*a*) Non-recurring	1,310
(*b*) Recurring	425
	2,455
Grand Total ..	11,755

ITEM 79. Provision of quarters for the Manager, Sheep Breeding Farm, Poona.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 2,000
Total ..	.. „ 2,000	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—It is found necessary, in the interest of the work in connection with the wool-weaving and spinning training class on the Sheep Breeding Farm, Poona, to accommodate the manager there. A provision of Rs. 2,000 is, therefore, necessary for quarters for the manager.

40, AGRICULTURE--contd.

ITEM 80. Scheme for the establishment of model projects for extension and improvements in cotton cultivation in Surat.

Recurrent ..	.. Rs. 1,379*	Non-recurrent ..	.. Rs. 2,785
Total ..	.. ,, 4,164	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—The scheme for the establishment of "Model Agricultural Projects" for the extension of improvements in cotton cultivation and agronomy in Surat district as finally approved by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for a period of 3 years at a cost of Rs. 10,610 is estimated to cost Rs. 5,290 during the first year as shown below :—

	Rs.
Non-recurring	2,785
Recurring—	
Pay of establishment	2,220
Travelling allowance	50
Contingencies	235
Total ..	2,505
Grand Total ..	5,290

Out of the above expenditure of Rs. 5,290 the contributions of the Bombay Government and the Imperial Council of Agricultural Research are estimated as Rs. 4,164 as detailed below :—

	Government Contribution.	Imperial Council of Agricultural Research Contribution.	Total.
	Rs.	Rs.	Rs.
Non-recurring	1,785	500	2,285
Recurring—			
Pay of establishment	1,110	555	1,665
Travelling allowance	25	12	37
Contingencies	118	59	177
Total	1,253	626	1,879
Grand Total	3,038	1,126	4,164

* The scheme will last for three years.

The remaining amount of Rs. 1,126 will be borne by the Indian Central Cotton Committee.

The details of the non-recurring expenditure of Rs. 2,785 are as follows :—

(*a*) Provision of improved implements—	
Two Mac-cormic cultivators at Rs. 45 each	90
Five Allen Gandhi harrows at Rs. 12 each	60
Ten Broach harrows at Rs. 13 each	130
Five drills for Dhanchia at Rs. 10 each	50
One land leveller at Rs. 25	25
One dust gun at Rs. 40	40
Ten chains for dibbling cotton at Rs. 4 each	40
	435
(*b*) Purchase of other dead stock—	
1 table, 2 chairs, 1 box, 1 stool, 1 rack, 1 carpet	50
Total for implements and dead stock	485
(*c*) Other capital expenditure—	
1 Land development	1,600
2 One breeding bull	200
3 Pits for preservation of cattle manure	50
4 Planting trees and live fencing	100
5 Poultry keeping	300
6 Rope making hand machine	50
Total	2,300
Capital expenditure—Grand Total	2,785

		Rs.
Grand Total—40, Agriculture	Recurrent	28,892
	Non-recurrent	68,387
	Total	97,279

41, VETERINARY.

ITEM 81. Creation of additional posts to strengthen the superior staff of the Civil Veterinary Department.

Recurrent .. .. Rs.	2,163	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	2,163	Ultimate annual reourrent .. „	6,320

Remarks.—The superior staff of the Civil Veterinary Department in the Province consists of the Director of Veterinary Services who is a member of the Indian Veterinary Service and one Deputy Director who belongs to class II of the Bombay Veterinary Service. The Deputy Director at present discharges the duties of Personal Assistant to the Director and is also a touring officer. For the purpose of supervision and control of contagious diseases, the Province is divided into three ranges, each of which is in charge of a Veterinary Inspector who is a member of the Subordinate Veterinary Service. Within their ranges the Inspectors supervise the work in connection with the prevention and control of epidemic and contagious animal diseases and undertake periodical inspection of veterinary hospitals and dispensaries. The present arrangement by which the supervision over veterinary hospitals and dispensaries and the control of epidemic diseases is entrusted to officers of the Subordinate Veterinary Service is not satisfactory. When the scheme for the organisation of the Civil Veterinary Department was first sanctioned in 1906 it was proposed to create four posts of Deputy Directors. One Deputy Director (formerly designated as Deputy Superintendent) was, accordingly, appointed in 1911–12. Since then it has not been found possible to appoint more posts of this grade even though the work has considerably increased. The Royal Commission on Agriculture recommended that under the Director there should be Deputy Directors in charge of Divisions and that they should be members of the Indian Veterinary Service or the superior (class I) Provincial Veterinary Service. This recommendation has not been put in force so far on financial considerations. Since 1932, supervision of the Bombay Veterinary College and the Bombay City and Harbour Veterinary Department has also been entrusted to the Director. It is therefore proposed to create, with effect from 1st April 1941, two posts in class II of the Bombay Veterinary Service and to place the officers appointed to them and the existing Deputy Director, in charge of Veterinary Divisions and designate them Divisional Veterinary Officers. The post of Personal Assistant to the Director and the three posts of Divisional Veterinary Inspectors will then be abolished.

2. The net extra cost of the arrangement during 1941–42 will be Rs. 2,163 as shown below :—

	Rs.
(1) Pay—	
2 Divisional Veterinary Officers (Rs. 170—10—250—15—400—20—500)	4,840
5 Clerks (1clerk on Rs. 30—5/2—80 and 4 clerks on Rs. 25—5/2—55).	2,035
8 Peons (2 on Rs. 17 per mensem and 6 on Rs. 14 per mensem) ..	1,298
(2) Travelling allowance of Divisional Veterinary Officers	3,300
Establishment	825
Contingencies	1,500
	13,798
Deduct	
(1) Pay—	
3 Veterinary Inspectors	5,764
1 Clerk to the Deputy Director	715
4 Peons	726
(2) Travelling allowance—	
Deputy Director	600
3 Veterinary Inspectors	3,300
(3) Contingencies	530
	11,635
Net extra cost ..	2,163

41, VETERINARY—contd.

ITEM 82. Employment of one additional veterinary assistant surgeon and payment of grant-in-aid to new veterinary dispensary at Nandgaon in the Nasik district.

Recurrent ..	.. Rs.	750	Non-recurrent ..	.. Rs.	*Nil.*
Total ..	.. „	750	Ultimate annual recurrent..	.. „	1,328

Remarks.—Veterinary dispensaries are maintained by district local boards and municipalities. Government make the services of veterinary assistant surgeons available for them, free of charge, and in addition give grants towards their maintenance. At present there are 120 veterinary dispensaries in this Province. This leaves many talukas without veterinary dispensaries a position which is obviously unsatisfactory. Four new dispensaries were opened during 1937–38 and 1938–39 while no dispensaries were opened during 1939–40 and 1940–41. It is proposed to open one dispensary at Nandgaon in the Nasik district with effect from 1st April 1941 where the need of such a dispensary is greatly felt. The number of veterinary assistant surgeons is 137. Of these 120 are in charge of dispensaries and 17 are on the reserve list. Ordinarily a reserve of 20 per cent. is required to meet the unforeseen demands due to outbreaks of cattle diseases and it is not possible to deplete the small reserve maintained at present. One more veterinary assistant surgeon will therefore be appointed on the revised scale of 50—4—90—5—125 from the date from which the dispensary is opened. The expenditure on this account during 1941–42 will amount to Rs. 550.

2. It is proposed to give grant to the new dispensary towards its maintenance. An amount of Rs. 200 will be necessary for this purpose.

		Rs.
Grand Total—41, Veterinary ..	Recurrent ..	2,913
	Non-recurrent ..	*Nil.*
	Total ..	2,913

42, CO-OPERATION.

ITEM 83. Scheme for the development of pottery industry.

Recurrent ..	.. Rs. 3,445	Non-recurrent ..	.. Rs. 3,000
Total ..	.. „ 6,445	Ultimate annual recurrent ..	„ *Nil.*

In April 1940 Government deputed two persons to Mysore for training in the manufacture of pottery, toys, etc. on the cottage industry basis. They have completed their training. It is now proposed to utilise their services for starting a demonstration party to teach the village potter the art of manufacturing clay toys, etc. They will also be employed on experimental work for economically producing glazed-ware on the cottage industry basis in the kiln established by the Department of Industries. It is proposed to sanction this scheme for one year in the first instance. The expenditure in 1941-42 on account of this scheme is estimated at Rs. 6,445 and it will be provided from the Special Development Fund. The details are :—

	Rs.
Recurring—	
(1) *Staff—*	
1 Ceramic Chemist (Rs. 125)	1,375
1 Assistant to the Ceramic Chemist (Rs. 50)	550
(2) *Allowances, Honoraria, etc.—*	
Travelling allowance	200
(3) *Contingencies—*	
House rent, feeding charges for bullocks, wages of casual labourers, etc.	1,320
	3,445
Non-recurring—	
(4) Purchasing equipment, tools, grinding wheels, plaster moulds, boxes, bullocks, etc.	3,000
Total ..	6,445

ITEM 84. Establishment of Debt Adjustment Boards.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,07,250
Total ..	.. „ 1,07,250	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—During the current year a provision of Rs. 35,100 was made for the establishment of 100 non-official Debt Adjustment Boards under the Bombay Agricultural Debtors Relief Act, 1939, on the assumption that the Boards would start functioning from September 1940. As the rules under this Act are not yet ready it will not be possible to bring the Act into force during the current year. It has now been decided to constitute single member Boards and to appoint second class sub-judges to exercise the powers of these Boards. There are at present 78 second class sub-judges' courts. As it will not be possible for the existing staff of these courts to cope with the preliminary debt adjustment work it is proposed to employ two additional clerks and two bailiffs for each court. Assuming that the Act will come into force from 1st April 1941 the cost on account of this staff during 1941–42 will come to about Rs. 1,07,250, the details of which are as shown below :—

	Rs.
156 clerks on Rs. 40 per mensem, each (Rs. 25—5/2—55)	68,640
156 bailiffs on Rs. 20 per mensem, each	34,320
Contingencies (Rs. 5 per mensem for each Board)	4,290
Total ..	1,07,250

This amount will be provided from the Special Development Fund.

Grand Total—42, Co-operation ..	Recurrent ..	3,445
	Non-recurrent ..	1,10,250
	Total ..	1,13,695

ITEM 85. Establishment of a Central Stores Purchase Organisation.

Recurrent	.. Rs. 16,579	Non-recurrent ..	.. Rs. 1,000
Total	.. ,, 17,579	Ultimate annual recurrent	.. ,, 25,140

Remarks.—In 1937 Government appointed a Committee to consider and report *inter alia* whether it is possible or desirable to appoint a single agency to do the purchasing work in respect of all the requirements of each Government office and department and, if so, what such agency should be. In paragraph 22 of its report the Committee has observed that the present system of decentralised purchase is unscientific, inefficient and uneconomic and is a negation of all those sound principles which characterize, for instance, the stores purchase policy of modern commercial and industrial firms. With a view, therefore, to removing this unsatisfactory state of affairs the Committee has recommended in paragraphs 23 and 24 of its report that a central stores purchase organisation may be set up forthwith, that this organisation may be attached to the Department of Industries and that the Director of Industries may be vested with the powers of the Central Purchasing Officer to Government in addition to his other duties. This recommendation was approved by the Congress Ministry last year and is also now proposed to be approved by the present Government.

2. The question of the centralisation of the whole work of the purchase of stationery and stores in the Department of Industries by the absorption of the requisite staff from the Stationery Office was considered by Government with a view to avoiding, as far as possible, any additional expenditure to Government on this account. It appears that the work of the Stationery Office at present consists of two parts, viz. (1) inviting tenders and placing orders, and (2) storing and distributing the articles to the various officers of Government. It also appears that the bulk of the work of the Stationery Office consists of storage and retail distribution. It further appears that no special staff has been sanctioned for the purchasing work of the Stationery Office and that although the work of the Stationery Office has increased gradually there has not been a corresponding increase in its staff. In the circumstances and as the work of storage and distribution of stationery and printing articles is to continue to be carried out by the Stationery Department as at present, it does not appear possible to make a substantial reduction in the staff of the Stationery Office. In view, however, of the fact that there will be in the Stationery Office some reduction in the work of purchasing of the articles as well as in the work of checking the contractors' bills and preparing an abstract bill, it is proposed to reduce the staff of the Stationery Office by one clerk only.

3. It is now proposed to establish the Central Stores Purchase Organisation as proposed by the Committee with effect from 1st March 1941. The staff and the rate of pay and other expenditure proposed by the Committee are reasonable except that a pay of Rs. 23 is suggested for peons as peons in Bombay City are entitled to draw this pay. A provision of Rs. 16,579 recurring and Rs. 1,000 non-recurring is necessary on this account in the next year's budget (*vide* Statement A).

4. The proposal is expected to result in a saving of about Rs. 13,000 per annum on account of commission which Government at present pays to the Indian Stores Department for making purchases through that Department.

STATEMENT A.

	1st year.	Average.
Pay of Officers.	Rs.	Rs.
Assistant Store Purchasing Officer—300—20—500—E.B.—25—750	3,600	6,396
Total ..	3,600	6,396
Pay of Establishment.		
1. Head clerk (Sectional) 135—5—180	1,620	1,944
2. Senior clerk 95—5—140	1,140	1,596
3. Invoice and bill clerk 50—5/2—90	600	888
4. Ledger clerk 50—5/2—90	600	888
5. Indent clerk 50—5/2—90	600	888
6. Typist 50—5/2—90	600	888
7. Stenographer 50—5/2—90	600	888
8. Accounts and budget clerk 50—5/2—90—5—140 ..	600	1,524
Cashier's allowance at Rs. 20 per mensem ..	240	240
4 peons at Rs. 22 per mensem	1,104	1,104
Total ..	11,304	17,244

		1st year.	Average.
Allowances, Honoraria, etc.			
		Rs.	Rs.
Travelling allowance for the whole staff		1,500	1,500
Inspection fees for experts		1,500	1,500
Total ..		3,000	3,000
Contingencies.			
Recurring contingencies—			
	Rs.		
Service stamps	1,000		
Telephone	225		
Electric energy charges	300		
Books, etc.	250		
Cooly and railway freight, etc. ..	500		
	2,275	2,275	2,500
Total, recurring		16,579	25,140
Non-recurring charges—			
Furniture for office		500	
Sample cupboards		500	
		1,000	

ITEM 86. Proposals for making the establishment of Leather Working School permanent.

Recurrent .. Rs.	*Nil.*	Non-recurrent .. .. Rs.	*Nil.*
Total .. .. „	*Nil.*	Ultimate annual recurrent .. „	10,524

Remarks.—Government sanctioned the establishment of a Leather Working School for the Province of Bombay in the year 1937. The School since its organisation has been doing very useful work for the development of leather trade. It is now located in a spacious building constructed at considerable expenditure to Government and is the only institution of its kind in the Province imparting training in leather technology on modern lines. It is equipped with up-to-date machinery and tools and is in charge of a qualified and competent staff. The useful work done so far by the School justifies its utility and there is a case for sanctioning the establishment on a permanent basis. It is accordingly proposed to make the establishment of the School permanent.

ITEM 87. Abolition of local bodies Inspecting Units of Weights and Measures Section and creation of 15 Government Inspecting Units.

Recurrent .. Rs.	47,906	Non-recurrent .. Rs.	80,997
Total .. .. „	1,28,903	Ultimate annual recurrent .. „	52,261

Remarks.—The Bombay Weights and Measures Act, 1932, has been in operation in the Bombay City and certain districts since 1st August 1935 and in the whole Province since 1st March 1936.

Under the provisions of section 27 of the Bombay Weights and Measures Act, local bodies have to credit annually to Government the balance of fees levied by them after deducting all necessary recurring expenditure under the Act and an annual instalment on account of the expenditure due to providing and maintaining Secondary Standards and working standards or weighing and measuring instruments. Local bodies, therefore, do not benefit at all on account of the application of the Act. Local bodies are, therefore, not willing to shoulder the responsibility of enforcing the Act without any gain to them in proportion to

the supervision they have to exercise. In fact, some of the local bodies had run their sections at a deficit and Government had to allow them to close down their Weights and Measures Sections, to purchase their equipment and to reimburse them the losses sustained on account of the application of the Act. Government has given an undertaking that no local body will, as far as possible, be out of pocket on account of the application of the Act in its area. Government gave this undertaking as the rates of stamping and verifying fees were high. These rates of fees have now been reduced and many more local bodies will incur losses on account of the application of the Act and Government will have to bear additional expenditure in order to reimburse them the losses sustained thereby. Besides, the present method of enforcement of the Act by co-operation between Government and local bodies has duplicated to some extent the work as well as expenditure on travelling allowance, daily allowance, etc. As large areas are placed under co-incidental jurisdictions of both Government and local body Inspectors in such districts, efficiency in respect of inspectors has been somewhat adversely affected. With a view to avoiding the above difficulties and in order to obtain greater efficiency at reduced cost of expenditure, Government has decided to abolish the local body inspecting units and to create 15 Government units. After the creation of the 15 Government units the annual average income of Government will be Rs. 3,19,000 while the average annual expenditure will be Rs. 2,96,000 thus leaving a profit of Rs. 23,000 per year. The details of the present Government staff of the Weights and Measures Section is given below :—

Bombay—

1 Warden.
2 Assistant Wardens.
5 Inspectors.
2 Leave Reserve Inspectors
7 Manual Assistants.
1 Head Clerk.
1 Accountant.
6 Clerks.
8 Peons.

Districts—

40 Inspectors.
40 Manual Assistants.
40 Peons.

The local bodies staff of the Weights and Measures Section which is to be abolished, is as follows :—

19 Inspectors.
19 Manual Assistants.
19 Peons.

The proposed additional staff is as follows :—

Bombay—

4 Inspectors (Rs. 100—5/2—150).
4 Manual Assistants (Rs. 35—1—50).
4 Peons (Rs. 23).
1 Senior Clerk (Rs. 50—5/2—90—5—140).
1 Junior Clerk (Rs. 50—5/2—90).
1 Office Peon (Rs. 23).
1 Additional leave reserve Inspector (Rs. 100—5/2—150).

Districts—

11 Inspectors (Rs. 100—5/2—150).
11 Manual Assistants (Rs. 25—1—40).
11 Peons (Rs. 14).

43, INDUSTRIES—contd.

The extra expenditure on account of the above staff according to attached statements I and II will be as stated below :—

	Recurring including contingencies.	Non-recurring.
	Rs.	Rs.
Bombay	17,777	10,050
Districts	30,129	1,650
	47,906	11,700

Provision required for the reimbursement of losses incurred by local bodies for working the Act and for the purchase of equipments from those bodies as on 31st March 1941 will be as under :—

	Rs.
(1) Loss to local bodies	29,210
(2) Cost of purchase of equipment	40,087
Non-recurring ..	69,297
Total non-recurring ..	80,997

The annual recurring expenditure on account of the scheme is Rs. 52,261 while the non-recurring expenditure is approximately Rs. 80,997.

STATEMENT I.

Provision for additional staff in connection with the amalgamation scheme during the year 1941-42 commencing from 1st April 1941.

Bombay City.	Rs.
(*a*) *Pay of Establishment*—	
1 Clerk (50—5/2—90—5—140), Rs. 60 for 11 months	660
1 Clerk (50—5/2—90), Rs. 50 for 11 months	550
4 Inspectors (100—5/2—150), Rs. 100 for 11 months	4,400
1 Leave Reserve Inspector, Rs. 100 for 11 months	1,100
4 Manual Assistants (35—1—50), Rs. 35 for 11 months	1,540
5 Peons (23), Rs. 23 for 11 months	1,265
	9,515
(*b*) *Allowances, Honoraria, etc.*—	
(*i*) Fixed conveyance allowance for four Inspectors for 11 months at Rs. 20 per mensem and for four Manual Assistants at Rs. 3 per mensem	1,012
(*ii*) Compensatory local allowance to the four Inspectors at Rs. 25 per mensem for 11 months	1,100
(*iii*) Ordinary travelling allowance on account of railway season tickets for 5 peons at Rs. 30 per annum each	150
	2,262
(*c*) *Contingencies*—	
Recurring—	
(*i*) Rents and taxes at Rs. 100 per mensem per Inspector for 4 Inspectors for 11 months for office accommodation ..	4,400
(*ii*) Service stamps for 15 additional Inspectors at Rs. 50 per annum per Inspector and Rs. 350 per annum for Bombay Office ..	1,100
(*iii*) Repairs, renewals, tools and miscellaneous equipments, railway freight on parcels, etc.	500
	6,000

43, INDUSTRIES—contd.

STATEMENT I—*contd.*

Bombay City—contd.

	Rs.
Non-recurring—	
(*i*) Purchase of 11 sets of verification, date and letter stamps for 11 district Inspectors at Rs. 100 each set	1,100
(*ii*) Purchase of 15 sets of date stamps for 15 City and District Inspectors at Rs. 50 per set	750
(*iii*) Purchase of 16 sets of working standards weights and measures for new and additional denominations at Rs. 450 per set for 16 City and District Inspectors including additional unit for Ratnagiri District	7,200
(*iv*) Dead stock, furniture, etc. for 2 clerks and 4 Bombay Inspectors for laboratory purposes, etc.	1,000
	10,050
Total for Bombay City ..	27,827

Districts.

(*a*) *Pay of establishment.*—	
11 Inspectors (100—5/2—150), Rs. 100 for 11 months	12,100
11 Manual Assistants (25—1—40), Rs. 25 for 11 months	3,025
11 Peons (14), Rs. 14 for 11 months	1,694
	16,819
(*b*) *Allowances, Honoraria, etc.*—	
Fixed C. A. at Rs. 20 per mensem for 11 Inspectors for 11 months ..	2,420
Fixed C. A. at Rs. 3 per mensem for 11 Manual Assistants for 11 months.	363
Ordinary Travelling Allowance at Rs. 45 per mensem per unit for 11 District units for 11 months	5,445
	8,228
(*c*) *Contingencies.*—	
(*i*) *Recurring*—	
Rents and taxes at Rs. 30 per mensem per unit for 11 units for 11 months	3,630
Miscellaneous charges for railway freight, cooly and cartage charges, etc., at Rs. 12 per mensem per Inspector for 11 months ..	1,452
	5,082
(*ii*) *Non-recurring*—	
Furniture, etc. at Rs. 150 per Inspector for 11 Inspectors for laboratory and office purposes, etc.	1,650
Total for Districts ..	31,779
Grand Total for City and Districts ..	59,606

STATEMENT II.

Provision required for the re-imbursement of losses incurred by local bodies for working of the Act and for purchase of equipments as on 31st March 1941.

(*a*) *Losses to be re-imbursed on account of the working of the Act.*

	Rs.	Rs.
(*i*) Actual loss incurred by local bodies in the enforcement of the Act up to 30th June 1940 as communicated by them	27,710	
(*ii*) Estimated loss likely to be incurred for 6 months ending 31st March 1941	1,500	
	———	29,210

(*b*) *Cost of equipment to be purchased from local bodies.*

	Rs.		
Initial cost of equipment		68,861	
Less—Deductions made by local bodies up to 31st March 1940 as communicated by them	26,542		
Less—Estimated deductions for 1940–41 ..	2,232		
	———	28,774	
		———	40,087
			———
		Total of (*a*) *plus* (*b*) ..	69,297
			———

ITEM 88. Continuance of four additional posts of clerks for the office of the Director of Industries on permanent basis.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 3,552

Remarks.—The present clerical strength of the office of the Director of Industries is found to be inadequate to cope with the increasing work in that office. The Director had accordingly approached Government for 7 additional clerks. Government, however, sanctioned four posts of clerks in the first instance on a temporary basis. In view of the extra work created by war and also in view of the recommendations made in the report of the Bombay Economic and Industrial Survey Committee, the clerical work in the office of the Director is not likely to decrease in the near future. It is, therefore, proposed to sanction the four posts of clerks on a permanent basis.

ITEM 89. Appointment of District Industrial Officers.

Recurrent ..	Rs. 12,414*	Non-recurrent	Rs. 750
Total ..	„ 13,164	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—The Bombay Economic and Industrial Survey Committee in its Report made a recommendation (No. 18) that each district should have a District Industrial Officer. Owing to financial stringency, it is not possible to give effect wholesale to the recommendation but as a beginning it is decided to select three districts, one in each Division and to organise the offices of the District Industrial Officers therein. At present, there are no divisional or district

* The appointments are for one year in the first instance.

officers in the mofussil to control and supervise its activities. The work of these officers will cover the entire field of the Industries Department work in the areas allotted to them. The functions of these officers would be as follows :—

Cottage Industries.—

(*a*) Supervision of new peripatetic institutions in the district and existing institutions in the division ;

(*b*) supervision of the working of the District Sales Depots ; and

(*c*) work in connection with assisting the cottage workers with small working capital and implements on suitable terms.

Small-scale industries.—

(*a*) Preliminary work in connection with applications for loans, inspection of establishments in receipt of loans to ensure that money is spent on the objects for which the loan is granted and recovery of loans ;

(*b*) organisation of small industrial establishments for common purchase of raw materials and sale of finished products ;

(*c*) maintenance of continuous records of industrial production of the area so as to gauge the progress made ;

(*d*) inspection of establishments which have applied to various purchasing authorities for registration as suppliers ; and

(*e*) general work of the department such as dissemination of technical and industrial information made available by the head office.

These officers will be declared as heads of offices to enable them to deal with the local routine work of administrative nature. It is proposed to appoint such District Industrial Officers in three Districts for one year in the first instance and incur the expenditure on staff, contingencies, etc., as shown in the statement below.

Cost of District Industrial Establishment.

Serial No.	—	Provision for 11 months 1941-42.	Average cost.
		Rs.	Rs.
	Pay of Officer.		
1	1 District Industrial Officer, Grade Rs. 150—10—250—E. B.—15—400	1,650	2,916
		1,650	2,916
	Pay of Establishment.		
2	1 Accounts Clerk Rs. 25—5/2—55. Starting pay Rs. 30	330	636
	1 Typist, Despatcher, etc., Rs. 25—5/2—55. Starting pay Rs. 30	330	636
	2 Peons at Rs. 14 each (one for officer and one for office staff)	308	336
		968	1,608

43, INDUSTRIES—contd.

Serial No.	—	Provision for 11 months 1941–42.	Average cost.
		Rs.	Rs.
	Allowances and Honoraria, etc.		
3	Travelling Allowance—Ordinary	300	500
		300	500
	Contingencies.		
4	Non-recurring—office furniture, etc.	250	....
		250	....
	Recurring.		
	Books and publications	200	200
	Service postage and telegrams also for the Demonstration staff	800	900
	Office miscellaneous expenses	220	300
		1,470	1,400

N.B.—No rent is provided as the officer will be located in a Government Building.

SUMMARY.

—	For 1st year.	Ultimate average cost.
	Rs.	Rs.
Recurring.		
Pay of Officers	1,650	2,916
Pay of Establishment	968	1,608
Allowance, honoraria, etc.	300	500
Contingencies	1,220	1,400
Non-recurring contingencies	250	....
	4,388	6,424

Note.—Provision to be made for three District Industrial Officers during 1941–42.

—	Cost of one District Industrial Officer.	Cost for 3 Districts.
	Rs.	Rs.
Recurring ..	4,138	12,414
Non-recurring ..	250	750
Total ..	4,388	13,164

43, INDUSTRIES—contd.

ITEM 90: Creation of a special Section for Commercial and Industrial Intelligence in the Department of Industries.

Census of Industrial Production.

Recurrent	..Rs. 14,851*	Non-recurrent	..Rs. 600
Total	.. „ 15,451	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The Bombay Economic and Industrial Survey Committee in paragraph 4, page 2 of their Report have urged the need of undertaking a survey of industrial production of the Province. There is at present no agency of the Central or Provincial Government which collects and publishes statistical information covering the industrial production of the Province. Information regarding the present quantitative production of various industrial products, the full productive capacity of the various factories and possibility of extensions of the existing factories and establishment of new ones is essential specially now in order to meet the demands of civil and military authorities for stores from indigenous sources. This information will also be useful in scientific planning for industrial development for war requirements now and for peace time requirements immediately after the war.

To facilitate the collection of the necessary information, the Government of India have decided to undertake legislation which will enable Provincial Governments by notification to direct the collection of statistics from industrial establishments. In view of the above, the Government of Bombay have decided to appoint staff and incur expenditure on contingencies, etc., as in the statement attached. The establishment in question is proposed to be sanctioned in the first instance for a period of 3 years :—

Cost of Intelligence Section.

Serial No.		Cost for 11 months 1941-42.	Average cost.
		Rs.	Rs.
1	*Pay of Officer—*		
	(1) Intelligence Officer, Class I, Scale Rs. 300—20—420—E.B.—30—660—E.B.—40—900.		
	Starting pay Rs. 450 *plus* C. A. Rs. 60 per mensem..	4,950	7,704
		4,950	7,704
2	*Pay of Establishment—*		
	2 Assistants, Grade Rs. 130—15/2—250 ..	2,860	4,752
	1 Senior Clerk, Grade Rs. 50—5/2—90—5—140 ..	660	1,128
	5 Junior Clerks, Grade Rs. 50—5/2—90 ..	2,750	4,440
	1 Steno-typist, Grade Rs. 50—5/2—90—5—140 at Rs. 75	825	1,128
	1 Daftary at Rs. 40	440	480
	2 Peons at Rs. 23 each	506	552
		8,041	12,480
3	*Allowances and Honoraria, etc.—*		
	Travelling Allowance (ordinary)	100	200
	Travelling Allowance (fixed)	660	720
		760	920

* The section has been created for a period of three years.

43, INDUSTRIES—concld.

Serial No.		Cost for 11 months 1941-42.	Average cost.
		Rs.	Rs.
	Contingencies—		
	Non-recurring—		
	Office furniture	600	*Nil.*
	Recurring—		
	Telephone	150	150
	Service Postage	250	300
	Books and Publications	500	500
	Miscellaneous—Office expenses	200	300
		1,100	1,250

SUMMARY.

	For 1941-42.	Average expenditure.
	Rs.	Rs.
1. Pay of Officer	4,950	7,704
2. Pay of Establishment	8,041	12,480
3. Allowances and Honoraria, etc.	760	920
4. Contingencies	1,700	1,250
Total ..	15,451	22,354

Provision for 1941-42—

	Rs.
Recurring	14,851
Non-recurring	600
Total ..	15,451

		Rs.
Grand Total—43, Industries ..	Recurrent ..	91,750
	Non-recurrent ..	83,347
	Total ..	1,75,097

47, MISCELLANEOUS DEPARTMENTS.

ITEM 91. Continuance of the appointments of one Inspector, with staff at Poona for the inspection of notified factories.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 7,476

Remarks.—Owing to the extension of the Factories Act and the Payment of Wages Act to a large number of factories employing between 10 and 20 persons and to certain classes of non-power factories, a factory inspection Branch office had been created in Poona for which a staff consisting of one Inspector on Rs. 170—10—250—E.B.—15—400 plus a conveyance allowance of Rs. 40 per mensem, two clerks on Rs. 25—5/2—75 and two peons on Rs. 17 each was sanctioned from 1st April 1938. The services of this staff were extended from time to time as it was realised that the work had become a permanent feature of the Department. The clerical work of the Poona office was managed by 2 clerks since 1938 and became unmanageable owing to the increase in the number of factories and a staff of 1 head clerk on Rs. 95—5—125 and one peon on Rs. 17 per mensem had to be sanctioned for that office from 1st April 1940. All the above staff had been sanctioned on a temporary basis up to 31st March 1941. The Poona office has justified its existence owing to the increase in work as pointed out from time to time and it is now proposed to sanction the whole staff on a permanent basis from 1st April 1941.

ITEM 92. Permanent retention of certain temporary staff entertained in the Labour Office.

Recurrent ..	Rs. *Nil.*	Non-recurrent ..	Rs. *Nil.*
Total	„ *Nil.*	Ultimate annual recurrent ..	„ 8,752

Remarks.—The activities of the Bombay Labour Office have been increasing since the Bombay Industrial Disputes Act, 1938, came into force. The staff of the office was unable to cope with the additional duties and the work was being delayed. In 1939 Government sanctioned the following staff on a temporary basis to relieve the congestion of work :—

Post.	Pay per mensem.
1 Statistical Superintendent ..	.. Rs. 150—10—200—15—350.
1 Senior clerk	.. Rs. 100—5—120—10—170—10—220.
3 Junior clerks	.. Rs. 50—5/2—90.
1 Typist	.. Rs. 50—5/2—90.

The services of the above staff were continued from time to time and the period of its extension expires on the 28th February 1941. During the past four or five years the Labour Office has been continuously engaged on special enquiries. Such enquiries have now become a common feature of the Labour Office work. The Government's labour programme entails investigations into subjects, like minimum wage, housing, indebtedness, leave with pay, employment exchange, etc. The statistical information furnished by the Commissioner of Labour of receipts and issues of the Labour Office during the past five years shows that the work of the office has increased by more than 50 per cent. The application of the Bombay Industrial Disputes Act to more industries means more work for the Labour Office. The Commissioner of Labour has accordingly recommended that the temporary staff sanctioned in 1939 should be made permanent from the 1st March 1941. Government has come to the conclusion that the increase in the work of the Labour Office is of a permanent nature and that the temporary staff sanctioned should be placed on a permanent footing from the 1st March 1941.

47, MISCELLANEOUS DEPARTMENTS—contd.

ITEM 93. Additional grant-in-aid to the Society for the Protection of Children in Western India.

Recurrent ..	.. Rs. 4,864	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 4,864	Ultimate annual recurrent	.. „ 4,864

Remarks.—The Byramjee Jeejeebhoy Home, Matunga, Bombay, has been certified under section 34 (*2*) of the Bombay Children Act, 1924, as fit for the reception of children or youthful offenders dealt with under the Act. The Home is managed by the Society for the Protection of Children in Western India which is paid an annual grant of Rs. 9,500 on the understanding that the Byramjee Jeejeebhoy Home will accommodate up to 100 children ordered by courts to undergo detention in certified schools under the Bombay Children Act.

The Society is in a very poor financial situation and finds it difficult to continue to receive children committed under the Act. Moreover the annual grant works out at the rate of less than Rs. 8 per head per mensem whereas Government normally pays capitation charges of Rs. 9 per mensem for accommodation in Certified Schools in Bombay City and Suburbs.

It is consequently proposed to increase the annual grant for the reservation of 100 vacancies in the Home from Rs. 9,500 to Rs. 10,800.

2. The Children's Home at Chembur which was opened in September 1939 is catering for the full number of children expected in its first year of existence—there being over 400 children in residence during September 1940. Moreover the Byramjee Jeejeebhoy Home provides accommodation for cases of a special class of children such as those below 7 years of age. It is thus possible for a little brother and sister to grow up together in the Byramjee Jeejeebhoy Home. Moreover boys under 7 years are not admissible at the Children's Home, Chembur, and the establishment of a special section at Chembur for boys under 7 years would cost Government far more than subsidising the Byramjee Jeejeebhoy Home.

For some time past there has been a great pressure on institutional accommodation in respect of children ordered to be detained in certified schools under the Bombay Children Act and therefore it is necessary to reserve accommodation in the Byramjee Jeejeebhoy Home for 33 additional children and to undertake to pay for children accommodated in excess of 100 on a capitation basis at the rate of Rs. 9 per mensem or Rs. 3,564 per annum for 33 children.

ITEM 94. Additional staff at the Yeravda Industrial School for a new dormitory for 40 boys and the additional expenditure on account of maintenance charges, etc.

Recurrent ..	.. Rs. 5,652	Non-recurrent ..	.. Rs. 600
Total ..	.. „ 6,252	Ultimate annual recurrent	.. „ 7,862

Remarks.—There has been for a long time an increased demand for accommodation in the Yeravda Industrial School for children dealt with by the mofussil Juvenile Courts under the Bombay Children Act, 1924. The present accommodation of the School is for a maximum number of 240 boys but this accommodation is found to be inadequate and children have had to be temporarily detained in the Remand Home of the Poona District After-Care Association for want of vacancies in the School and this has resulted in overcrowding at the Remand Home. The need for an extra dormitory has been felt for a long time but the matter was kept pending in order to see if the establishment of the Children's Home at Chembur would relieve the extra pressure on the Yeravda Industrial School. It has however been found that the pressure on the Yeravda Industrial School continues unabated and a number of boys in respect of whom orders have already been passed by Juvenile Courts for detention in certified schools continue to remain in the Remand Home thereby losing valuable school time and training.

The work of constructing an additional dormitory for 40 boys at the Yeravda Industrial School has been entered in the list of major works for 1941-42. With the increase in the number of boys from 240 to 280 the following additional staff at the School will be necessary :—

1 Teacher on Rs. 30—1/3—35—1/2—40 *plus* a special pay of Rs. 10 per mensem. (The scale and special pay will be subject to revision.)

1 Trade Instructor (Carpenter) on Rs. 40—1—50 *plus* a house-rent allowance of Rs. 5 per mensem in lieu of rent-free quarter.

2 Peons on Rs. 20 per mensem each (one peon will be granted house-rent allowance of Rs. 3 per mensem).

The teacher and one peon will be provided with rent-free quarters.

Assuming that the proposed dormitory will be ready for occupation by the 1st June 1941, the expenditure on "Contingencies" for the nine months of 1941–42 will be as follows:—

(A) Non-Contract Contingencies—

	Rs.	
(1) Rations	1,620	
(2) Raw materials	1,000	
(3) Clothing and bedding	1,100	
(4) Medicines	75	
(5) Games charges	45	
(6) Other items	70	
(7) Tools and plants and other initial equipment ..	600	(non-recurrent).
	4,510	

(B) Contract Contingencies—

(1) Lighting charges	80	
(2) Transfer	85	
(3) Conservancy	75	
(4) Water supply	200	
(5) Other items	150	
	590	

ITEM 95. Creation of a post of special officer for the protection of Katkaris in the Thana and Kolaba districts.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 3,709
Total	„ 3,709	Ultimate annual recurrent ..	„ *Nil.*

Remarks.—With a view to ameliorate the conditions of Katkaris in the Thana and Kolaba districts, Government has fixed minimum daily wages at which they should be paid by the forest contractors who generally employ them. The minimum wage condition has been incorporated in contract agreements and a clause empowering the Divisional Forest Officer to impose on the contractor a penalty of Rs. 100 in case he fails to pay to the labourers their due wages as decided by the Divisional Forest Officer has also been inserted in the agreements. The Revenue and Forest Officers have been instructed to make inquiries about payments made and see that the contractors to whom the new conditions apply, do not give the labourers less than the prescribed wages. As an additional safeguard, Government proposes to appoint for one year in the first instance with effect from 1st April 1941, a special officer who, with the help of social workers and the local revenue and forest officers, will see that the Katkaris are not cheated of their just dues on account of their helplessness and ignorance. He will also see in what other ways their conditions can be improved. The cost of this proposal is estimated at Rs. 3,720 as shown below:—

	Rs.
Pay of establishment—	
1 Officer on Rs. 180 per mensem in the grade of Rs. 180—10—260 ..	1,980
1 Clerk typist on Rs: 60 per mensem in the grade of Rs. 60—5/2—75	660
1 Peon at Rs. 14 per mensem	154
Allowances, Honoraria, etc.—	
Travelling allowance	550
Contingencies—	
Service postage and telegrams, etc.	365
	3,709

47, MISCELLANEOUS DEPARTMENTS—concld.

ITEM 96. Appointment of an additional Assistant Labour Officer, Bombay.

Recurrent	..Rs.	2,530	Non-recurrent ..	..Rs.	*Nil.*
Total ..	.. „	2,530	Ultimate annual recurrent	.. „	3,880

Remarks.—In connection with the administration of the Bombay Industrial Disputes Act, 1938, Government has sanctioned the posts of one Labour Officer, Bombay, and three District Labour Officers. The latter are posted at Ahmedabad, Sholapur and Jalgaon. There is also a gazetted post of an Assistant Labour Officer, Bombay. It has been represented to Government that the Labour Officer, Bombay, is unable to manage the work in connection with the Bombay Industrial Disputes Act in Bombay which has increased very much, with the help of only one gazetted assistant. Difficulty has also been experienced in granting leave to the District Labour Officers as it is not convenient to recruit new candidates for short periods. There is one post of a non-gazetted assistant in the office of the Labour Officer, Bombay, which has not been filled since the incumbent was appointed to fill a vacancy of Labour Officer elsewhere. It is proposed to abolish this post and to create from the 1st April 1941 in its place, a gazetted post of an additional Assistant Labour Officer. This officer will (1) relieve the existing Assistant Labour Officer, Bombay, of some of his work which is now heavier than he can manage, (2) assist the Labour Officer in his office work, which was done by the non-gazetted Assistant before he was appointed elsewhere, and (3) act as a reserve in place of any District Labour Officer who might require leave. The scale of pay of the additional Assistant Labour Officer will be the same as that of the present Assistant Labour Officer, viz., Rs. 150—10—300 *plus* compensatory allowance and a conveyance allowance of Rs. 40 per mensem. The extra cost during next year comes to Rs. 2,530 as indicated below :—

	Rs.
Pay of Officer	1,650
Allowances, Honoraria, etc.	880
Total ..	2,530

ITEM 97. Additional grant-in-aid to the Childrens Aid Society, Bombay, for maintenance of mentally deficient children.

Recurrent	.. Rs.	19,500	Non-recurrent ..	.. Rs.	5,500
Total ..	.. „	25,000	Ultimate annual recurrent	.. „	19,500

Remarks.—The Bombay Children Act, 1924, was brought into force in the City of Bombay in the year 1927. During the last 13 years that the Act has been in force in Bombay City it has been found by experience that quite a number of children committed to certified schools under the Act are in some way mentally deficient or abnormal. Government is satisfied that it is desirable in the interests of normal children, as well as of such mentally deficient children that the latter should be segregated and treated differently. The Childrens Aid Society which is responsible for the working of the Children Act in Bombay City proposes to establish an "Annexe" to the Children's Home at Chembur for mentally deficient children. The annexe is being opened in order to segregate for special treatment mentally deficient children from amongst those committed to the Children's Home at Chembur and the Annexe will continue to be a part of the Children's Home.

2. The Children's Aid Society expects the "Annexe" to be ready by the end of February 1941 and estimates an expenditure of Rs. 19,500 for maintenance of up to 80 children during 1941–42. An expenditure of Rs. 5,500 is also estimated on account of the equipment of the Annexe. It is therefore proposed that Government should assist the Society financially to the extent of Rs, 25,000 during 1941–42 on account of the maintenance of mentally deficient children dealt with under the Bombay Children Act.

		Rs.
Grand Total—47, Miscellaneous Departments ..	Recurrent ..	32,546
	Non-recurrent ..	9,809
	Total ..	42,355

50, CIVIL WORKS.

ITEM 98. Conversion of temporary posts in the Public Works Department Secretariat into permanent posts.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ *Nil.*	Ultimate annual recurrent	.. „ 16,100

Remarks.—(*a*) In anticipation of reduction of work owing to separation of Sind 18 permanent clerical posts including that of a stenographer in the Public Works Department, Secretariat were abolished in 1936. As the reduction in work did not materialise to the extent anticipated, the marginally noted posts were sanctioned on a temporary basis with effect from the 1st April 1938. The item was voted by the Legislative Assembly in October 1938, *vide* supplementary demand statement No. 8 (5) for the year 1938–39. It has been found that the above staff is required permanently. It is therefore proposed to bring the six temporary posts mentioned in the margin above on to a permanent pensionable footing with effect from the 1st March 1941.

2 Junior Assistants.
3 Clerks.
1 Stenographer.

(*b*) The office of the Superintending Engineer, Road Development, was abolished on the 15th May 1939. It was however considered necessary to appoint the marginally noted temporary staff in connection with the works relating to the Petrol Tax Fund and the Provincial Road Fund, the Board of Communications and the Transport Advisory Council. The item was entered in statement "G" of the Budget Memorandum for the year 1940–41, *vide* item No. 12 at page 230 of the Memorandum. As the work for which the staff was employed is of a permanent nature the establishment is required permanently. It is therefore proposed to bring the temporary staff on to a permanent footing with effect from the 1st March 1941.

1 Overseer.
1 Clerk.
1 Tracer.
1 Peon.

The Overseer and the tracer will be granted, in addition to their grade pay, compensatory local allowance as admissible under the rules in the Bombay Civil Services Rules.

ITEM 99. Appointment of a temporary tracer and a temporary computor for the office of the Superintending Engineer, Northern Circle.

Recurrent	.. Rs. 770	Non-recurrent ..	.. Rs. *Nil.*
Total	.. „ 770	Ultimate annual recurrent	.. „ 1,400

Remarks.—The strength of the drawing branch of the office of the Superintending Engineer, Northern Circle, consists of one Head draftsman only. Prior to the year 1932–33 there was a temporary tracer attached to the Superintending Engineer's office butt he post was abolished in the general retrenchment scheme. The project work which passes through the Superintending Engineer's office has increased considerably of recent years and it is considered necessary to appoint a tracer and a computor on the temporary establishment in the office of the Superintending Engineer, Northern Circle, at Rs. 25 per mensem each with effect from the 1st April 1941. The pay of the tracer will be regulated in the scale of Rs. 25—2—55—3—70.

The computor and the tracer will be granted, in addition to their pay, compensatory local allowance as admissible under the rules in force.

Provision for the two posts during 1941–42 is as shown below:—

	Rs.
(*b*) Pay of establishment	550
(*c*) Allowances	220
Total ..	770

ITEM 100. Conversion of two temporary posts of Sub-divisional clerks in the Presidency Division into permanent pensionable posts and appointment of a permanent peon for the "J" Sub-division of the Presidency Division.

Recurrent	.. Rs. 1,213	Non-recurrent	.. Rs. *Nil.*
Total	.. „ 1,213	Ultimate annual recurrent	.. „ 1,644

Remarks.—(*a*) The "G" and "J" Sub-divisions of the Presidency Division had only one Sub-divisional clerk each. It was noticed that it was not possible for the one clerk in each of

the two sub-divisions to cope with the work. With the addition of the work pertaining to the Development Department chawls it was found that one more clerk for each sub-division was the minimum necessary to carry on the work of the sub-divisions. Sanction was accordingly accorded to entertain one additional clerk in each of the two Sub-divisions up to the 28th February 1941 at Rs. 30 per mensem each in the first instance. It is proposed to bring the posts of the above clerks on to a permanent pensionable footing with effect from the 1st March 1941, in the scale of Rs. 30—5/3—80. The clerks will, in addition to their grade pay, be granted compensatory local allowance as admissible under the rules.

(*b*) The "J" Sub-division of the Presidency Division had no independent peon and the work was managed by some arrangements of the inferior servants in the Divisional and Sub-divisional offices together. It is absolutely necessary to entertain an independent peon for the Sub-division. It is therefore proposed to sanction one permanent post of a peon at Rs. 23 per mensem for the Sub-division with effect from the 1st April 1941.

The provision during the year 1941–42 for the above three posts is as shown below :—

	Rs.
(*b*) Pay of establishment	973
(*c*) Allowances	240
Total ..	1,213

		Rs.
Grand Total—50, Civil Works ..	Recurrent ..	1,983
	Non-recurrent ..	*Nil.*
	Total ..	1,983

51, BOMBAY DEVELOPMENT SCHEME.

ITEM 101. Providing electric lights in the rooms of the Development Department Chawls.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 6,000
Total ..	.. ,, 6,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The work of carrying out additions and alterations to the Development Department Chawls at Naigaum, DeLisle Road, Worli and Sewri estimated to cost Rs. 10,49,005 was approved administratively in July 1938. One of the items included in this work is to provide electric lights in the rooms, at an estimated cost of Rs. 79,000. It has accordingly been proposed to provide electric lights in the rooms of five Development Department Chawls, two at Worli and one each at Sewri, Naigaum and DeLisle Road. The amount required for the work during the next year is Rs. 6,000. When the lights are provided, a rent of Re. 1 per mensem per room will be levied in addition to the rent of the room.

		Rs.
Grand Total—51, Bombay Development Scheme ..	Recurrent ..	Nil.
	Non-recurrent ..	6,000
	Total ..	6,000

57, *MISCELLANEOUS.*

ITEM 102. Grants-in-aid to charitable trusts.

Recurrent	.. Rs. 2,00,000	Non-recurrent ..	.. Rs. *Nil.*
Total ..	.. „ 2,00,000	Ultimate annual recurrent	.. „ 2,00,000

Remarks.—Under Section 23 (*a*) of the Bombay Finance Act, the urban immoveable property tax is not leviable in respect of buildings and lands or portions thereof exclusively occupied for public worship or for charitable purposes. This exemption does not extend to buildings, the income from which is applied to religious or charitable purposes. Government has been granting relief in the current year, in the shape of grants-in-aid to charitable trusts whose income is spent for educational purposes or medical relief. It is proposed next year to give relief in the shape of grants-in-aid on a wider scale to public trusts which are not in any way in favour of their creators or their families. It is estimated that a provision of Rs. 2,00,000 will be required for the purpose.

		Rs.
Grand Total—57, Miscellaneous ..	Recurrent ..	2,00,000
	Non-recurrent ..	*Nil.*
	Total ..	2,00,000
Grand Total of all heads charged to revenue (excluding major works) ..	Recurrent ..	14,51,915
	Non-recurrent ..	5,76,673
	Total ..	20,28,588

68, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

(2) UNPRODUCTIVE.

AHMEDNAGAR DIVISION.

Pravara Left Bank Canal.

ITEM 103. Construction of a Drainage Scheme for Rajur and Mamdapur Villages on the Pravara Left Bank Canal.

Recurrent ..	Rs. *Nil.*	Non-recurrent	Rs. 7,000
Total	,, 7,000	Ultimate annual recurrent ..	,, *Nil.*

Remarks.—Due to heavy irrigation the villages have been affected by water logging and it is proposed to construct drainage works to improve the lands.

The work is estimated to cost Rs. 33,198 of which a sum of Rs. 7,000 is proposed to be spent in 1941-42. The detailed plans and estimate will be approved and sanctioned shortly.

		Rs.
Total—68, Construction, etc.	Recurrent ..	*Nil.*
	Non-recurrent ..	7,000
	Total ..	7,000

70, CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.

ITEM 104. Laying 7 hydrants on Kennedy Road with necessary water main in connection with Poona Water Works.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 7,600
Total ..	.. „ 7,600	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—There is no water main in this area and it is essential that there should be fire hydrants for the protection of buildings along this line. It is accordingly proposed to provide a water main along the Kennedy Road between the Infectious Diseases Hospital and the Raja Bahadur Motilal Mills and also to provide necessary hydrants.

2. The total cost of Rs. 7,600 is made up as under :—

	Rs.
Works outlay	6,000
Establishment charges (Voted)	1,400
Tools and Plant charges	200
	7,600

ITEM 105. Providing one spare electrically driven pumping set for Badlapur Water Works.

Recurrent	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 10,400
Total ..	.. „ 10,400	Ultimate annual recurrent	.. „ *Nil.*

Remarks.—The demand for water in the Ambernath area is increasing day by day. At present there is only one electrically driven pumping set with 35 B. H. P. motor to pump and deliver 20,000 gallons of water per hour. In order to cope with the demand it is necessary to work the set more than 15 hours during the day. There is also no standby set. It is therefore necessary to install another set of double capacity which would cope with the demand and also serve as a standby. This set includes an electrical motor of 70 B. H. P. to pump and discharge 40,000 gallons per hour.

2. The proposed provision of Rs. 10,400 is made up as under :—

	Rs.
Works outlay	8,200
Establishment charges (Voted)	2,000
Tools and Plant charges	200
	10,400

		Rs.
Grand Total—70, Capital Outlay, etc.	Recurrent ..	*Nil.*
	Non-recurrent ..	18,000
	Total ..	18,000

80, BOMBAY DEVELOPMENT SCHEME.

Back Bay Reclamation.

ITEM 106. Construction of the remaining length of the Jamshedji Tata Road in Block No. II.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 50,600
Total ..	.. ,, 50,600	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—This is a 120′ wide road running through the middle of Block No. II of the Back Bay Reclamation Scheme up to the south end of that Block. The length of the road from opposite the Churchgate Railway Station up to the junction with the Dinshaw Vachha Road has been completed and handed over to the Bombay Municipality for maintenance. With a view to facilitate the disposal of plots in the area it is proposed to construct the remaining length of the road from its junction with the Dinshaw Vachha Road to the south end of the Block. The sanctioned estimate for the work amounts to Rs. 50,720.

Back Bay Reclamation.

ITEM 107. Construction of certain roads with drains and lighting in the area behind Marine Lines Railway Station.

Recurrent ..	.. Rs. *Nil.*	Non-recurrent ..	.. Rs. 1,00,000
Total ..	.. ,, 1,00,000	Ultimate annual recurrent	.. ,, *Nil.*

Remarks.—The layout of the area behind the Marine Lines Station has been settled and is being published. As this is a central locality, it is considered that it is likely to attract purchasers readily. In view of this, it is considered necessary to provide essential services such as roads, storm water drains, sewer drains and accessories, etc., in the area. The estimated cost of the works amounts to Rs. 1,03,200.

		Rs.
Grand Total—80, Bombay Development Scheme	Recurrent ..	*Nil.*
	Non-recurrent ..	1,50,600
	Total ..	1,50,600

		Rs.
Grand total of all heads of capital expenditure outside the Revenue Account ..	Recurrent ..	*Nil.*
	Non-recurrent ..	1,75,600
	Total ..	1,75,600

LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1941-42.

Abstract of New Major Works under the head "50, Civil Works".

	Expenditure during 1941-42.
	Rs.
Registration	40,000
Administration of Justice	15,500
Jails and Convict Settlements	79,800
Police	9,400
Education	94,300
Medical	31,200
Miscellaneous Departments	13,000
Communications	85,000
	3,68,200

List of New Major Works for 1941-42.

50, Civil Works.

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Registration (Revenue Department).			
1 Poona ..	Poona ..	Construction of a building for providing additional accommodation for the Photo-Registry Office in the compound of the Photozincographic Office, Poona.	40,000	40,000	Owing to the increased activities of the Government Photo-Registry, more space is required for records, apparatus, etc., with the result that considerable inconvenience is being experienced by the staff for which sufficient accommodation cannot be provided owing to congestion. To relieve this congestion, it is proposed to construct a building for the accommodation of the Photo-Registry office in the compound of the Photozincographic Office, Poona, at an estimated cost of Rs. 40,000, inclusive of Rs. 4,000 for electric installation. The work is considered absolutely essential.
				40,000	
		Administration of Justice (Home Department).			
2 Presidency.	Bombay ..	Provision of accommodation for an additional Court in the Presidency Magistrate's Court at Girgaum.	25,273	15,500	Two courts at Girgaum are considered absolutely necessary in view of the fact that the area and its surroundings falling within the jurisdiction of the Girgaum Court are becoming more and more thickly populated and the place is growing steadily. It is not possible to redistribute the work in the present court and avoid establishing a new court, as the work at Girgaum has increased to such an extent that it is not possible to cope with it through one court. It is therefore proposed to provide accommodation for the additional court on the second floor of the Presidency Magistrate's Court building at Girgaum. The amount required for the original work portion is Rs. 15,500.
				15,500	
		Jails and Convict Settlements (Home Department).			
3 Dharwar ..	Dharwar ..	Two Barracks at the Borstal School.	39,800	39,800	The existing accommodation in the Borstal School, Dharwar, is insufficient and it is therefore necessary to increase the accommodation.
4 Nasik ..	Nasik ..	Construction of a new sub-jail.	54,000	40,000	The existing sub-jail is old and insanitary and its abandonment was proposed many years ago. A new sub-jail is most urgently needed.
				79,800	
		Police (Home Department).			
5 Bombay ..	Bombay ..	Replacement of 529 brass screw water taps by waste-not-cocks in various Police Lines in Bombay City.	10,113	9,400	At present there is a great wastage of water in Police Lines and consequent increase in expenditure on water supply, caused often by the brass screw water taps being negligently kept running after use. In order to prevent this wastage and with a view to reduce expenditure on water supply, it is proposed to replace the ordinary brass screw taps, which number 529, by waste-not-cocks in all the police lines.
				9,400	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Education (Educational Department).			
6 Thana ..	Thana ..	Extension of the building of the Anglo-Marathi Girls' School.	15,500	15,500	The accommodation available in the present building is not sufficient to meet the requirements of the full High School. Standard VI opened in the School this year could be accommodated only temporarily and with great difficulty. For 1941–42 Standard VII will be added and it is therefore necessary to provide additional accommodation required.
7 Sholapur.	Sholapur ..	Construction of two bays for the Northcote High School.	26,898	26,800	This High School has been converted into a Technical High School from June 1939, and according to the scheme, technical work will be introduced in Standard VI from June 1941. The technical course for Standard VI includes metal work and Electrical Engineering, so that the construction of workshop bays for the purpose is essential. It is therefore necessary that the work should be provided during the current year but as it is not certain whether the necessary savings will be available, it is necessary that the work should be taken in hand in 1941–42.
8 Belgaum ..	Belgaum ..	Construction of a new building for the Secondary Training College.	52,000	52,000	The Bombay University has laid down a condition in regard to the affiliation of this College that before an application for the renewal of the affiliation is made, Government should provide a permanent building for the College. Government has accepted this condition. The College has been affiliated to the University for a period of three years from June 1939, and according to the University requirements, an application for the renewal of affiliation will be made to the University in August 1941. It is therefore necessary to provide for this work next year.
				94,300	
		Medical (General Department).			
9 Poona ..	Poona ..	Construction of a block of Post Mortem and Mortuary Room and providing electric installation therein at the Sassoon Hospitals.	31,267	31,200	There are at present only three small mortuaries of a type suitable for a dispensary, which are quite inadequate for the present requirements of the Sassoon Hospitals, Poona. The existing mortuaries are therefore urgently required to be replaced by new ones on up-to-date and bigger scale adequate for teaching purposes of the students at the B. J. Medical School, Poona. Provision of cold storage arrangement for preservation of the dead bodies for dissection purposes has also been made therein. The work is considered to be of a very urgent nature requiring immediate attention.
				31,200	
		Miscellaneous Departments (Home Department).			
10 Poona ..	Yeravda ..	Construction of a dormitory and quarters for a teacher and a peon outside the walls of the Yeravda Industrial School.	13,000	13,000	This existing maximum accommodation for 240 inmates at the Yeravda Industrial School is quite insufficient. Additional accommodation for 40 inmates is urgently required.
				13,000	

Executive Division.	Locality.	Name of work.	Amount of estimate.	Proposed provision.	Remarks.
			Rs.	Rs.	
		Communications (Public Works Department).			
11 Sholapur.	....	Improvements to Satara-Pandharpur Road, miles 74 to 81.	44,900	20,000	This work has been taken up during the current financial year as a scarcity work and expenditure on metal collection to the extent of about Rs. 8,000 is being incurred. The work is an urgent necessity and it is desirable to complete it during the year 1941–42 as an ordinary work. Thereby, the expenditure incurred as a scarcity measure will not be wasted.
12 Poona ..	....	Constructing and substantially improving the link road from the causeway at Dhond to the junction of the Dhond-Patas Road with the Poona-Sholapur Road near Patas village.	1,25,000	55,000	Government has constructed a causeway at Dhond over the Bhima river at a cost of Rs. 2,88,000, but there is no proper road connecting with this causeway on the southern side of the river. The travelling public has been clamouring for the joining of this causeway with a provincial road and it is very desirable to construct a connection as early as possible. It is proposed to join this causeway to the Poona-Sholapur Road by a link road from Dhond to Patas, which will also serve as a good feeder road both to the G. I. P. Railway and the Provincial roads. The existing Dhond-Patas section has been in a very bad condition during the last 6 to 8 years.
13 Poona Irrigation and Research Division.	....	Surveying and acquiring additional land for Poona-Khadakwasla Road.	10,000	10,000	The work consists of acquiring additional strips of land for widening the berms all along the road. The acquisition proceedings are in progress. As notices to the owners of the land under Section 6 of the Land Acquisition Act have been issued, compensation will have to be paid in 1941–42.
				85,000	

STATEMENT F.

STATEMENT OF NEW ITEMS SANCTIONED DURING THE YEAR 1940-41 FROM SAVINGS.

8, PROVINCIAL EXCISE.

ITEM 1. Fixation of revised scale of pay for posts of Recordkeeper and Head-typist in the office of the Commissioner of Excise.

	Rs.
Expenditure sanctioned in 1940–41	57
Annual average cost	1,524

Remarks.—The Recordkeeper and Head-typist in the office of the Commissioner of Excise drew pay in the scale of Rs. 60—4—100—3—160. In view of the onerous and responsible nature of the duties which the Recordkeeper and Head-typist have to perform, the Commissioner recommended for them a new scale of pay different from that sanctioned for ordinary clerks. In accepting the Commissioner's proposal, Government recognised the necessity for granting the higher scale of pay to these two clerks. Government accordingly sanctioned, as a special case, the revised scale of pay of Rs. 110—6—200 for the posts of Recordkeeper and Head-typist in the Commissioner's office with effect from 18th September 1940. The extra expenditure during the current year was met from the sanctioned grant under " Pay of Establishment—Superintendence—8, Provincial Excise ".

18, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—CIVIL.

ITEM 2. Temporary establishment for carrying out repairs through the P. W. D. agency to the Minor Irrigation Tanks in charge of the Revenue Department.

	Rs.
Expenditure sanctioned in 1940–41	5,762
Annual average cost	10,296

Remarks.—As many irrigation tanks in the Dharwar District were out of repairs and called for immediate action, Government sanctioned an allotment of Rs. 92,000 during the year 1939–40 to carry out the repairs. In November 1939 sanction was accorded to the creation of the *marginally noted staff in the Dharwar Division for a period of 5 months for the purpose. The period of these posts was extended upto the 28th February 1941 as the work for which they were employed was in progress. It has been represented that the benefits accruing from the repairs to the Minor Irrigation Tanks would in the long run far outweigh the expenditure incurred. It is therefore proposed to continue the staff during 1941–42 also. The question of continuing the staff during subsequent years is being examined by Government.

*5 Temporary overseers.
2 Divisional clerks.
5 Sub-divisional clerks.
3 Inferior servants.

25, GENERAL ADMINISTRATION.

ITEM 3. Additional clerks in the office of the Commissioner, Northern Division.

	Rs.
Expenditure sanctioned in 1940-41	640
Annual average cost	1,464

Remarks.—With effect from 1st April 1932 one post of clerk in the Commissioner, Northern Division's office in the grade of Rs. 150—5—200 was abolished as a measure of retrenchment. His clerical establishment after this reduction consisted of 14 clerks. As a consequence of the inclusion of the Bombay Suburban District in the Northern Division in 1935, the work in the Commissioner, Northern Division's office was considerably increased and two posts of clerk were added to the Commissioner's establishment.

As there had been an all round increase in the work in the Commissioner's office since 1933, Government in 1938 sanctioned the employment of one clerk in the scale of Rs. 40—5/2—75 up to 28th February 1939. As the increase of work was found to be of a permanent nature, the period of employment was further extended up to 29th February 1940 and the post of the clerk was eventually made permanent with effect from 1st March 1940. Even this help was found inadequate and consequently another post of clerk has been sanctioned permanently in the same scale from 1st November 1940.

27, ADMINISTRATION OF JUSTICE.

ITEM 4. 4 Additional permanent clerks in the grade of Rs. 50—5/2—90 for the Administrator General and Official Trustee, Bombay.

	Rs.
Expenditure sanctioned in 1940-41	1,000
Annual average cost	3,488

Remarks.—In 1905 when the office of the Official Trustee and Administrator General was taken over by Government, the clerical staff consisted of (1) one head clerk, (2) one accountant and (3) four clerks. In 1909, two additional clerks were sanctioned bringing the total strength of the office to eight. An assistant accountant was sanctioned for his office in the year 1932. The clerical strength of his office in 1939 was—

1 Head Clerk,
1 Accountant,
1 Assistant Accountant,
6 Clerks.

9

2. In the year 1909, when the clerical strength was 8 the number of trusts in charge of the office of the Administrator General and Official Trustee was 65 and the trust property consisted, for the most part, of Government Securities of the face value of Rs. 2,91,39,100, two immovable properties and about 22 shares in two Joint Stock Companies. Since then the work has increased and in the year 1939 there were 537 trusts in the charge of the Administrator General and Official Trustee and the trust properties now consist of Indian Securities of the face value of Rs. 11,12,78,790 and Sterling Securities of the face value of £. 10,310,965 and 68,686 shares in various Joint Stock Companies and about 55 immovable properties.

3. The Administrator General and Official Trustee represented in July 1940 that the work had increased considerably in his office and that the clerical establishment was quite inadequate to cope with it. He therefore applied for an additional establishment consisting of 4 clerks and this has been sanctioned.

ITEM 5. Appointment of additional staff on account of increase in the number of admissions in the College of Engineering, Poona.

	Rs.
Expenditure sanctioned in 1940–41	6,121
Annual average cost	10,378

Remarks.—The demand for admission in the College of Engineering, Poona, has been increasing of late and in view of the importance of technical and vocational education, it was considered advisable that this demand should be satisfied as far as possible. It was accordingly decided that the number of new admissions in the College should be increased from 75 to 100 with effect from the academic year 1940–41. The following additional expenditure on staff and contingencies was sanctioned partly to meet the requirements of the additional number of students and partly to relieve pressure on the existing staff :—

(1) One Bombay Educational Service, Class II, post of Lecturer in Civil Engineering, Drawing and Design in the scale of pay Rs. 170—500.

(2) Two posts of Demonstrators one for Mathematics and Applied Mechanics and the other for Hydraulics and Surveying at Rs. 135 per mensem each.

(3) One post of clerk on Rs. 30.

(4) Additional grant for library, Rs. 200.

Additional grant for contingencies, Rs. 2,600.

ITEM 6. Opening of Standards VI and VII in the Anglo-Urdu School, Sholapur.

	Rs.
Expenditure sanctioned in 1940–41	2,231
Annual average cost	5,472

Remarks.—In June 1939 Government agreed in principle that the Anglo-Urdu Middle School, Sholapur, should be developed into a full fledged high school. Government accordingly directed that standard VI should be opened from June 1939 and standard VII from June 1940. The development of the school into a full fledged High School necessitated the creation of the staff mentioned below, the expenditure on which was sanctioned from savings as follows :—

	Rs.
Extra cost on account of the raising of the post of the Head Master from the Subordinate Educational Service scale (old) 70—200 to the Bombay Educational Service, Class II, scale of Rs. 170—500 ..	450
One graduate Assistant Master in the scale of Rs. 45/175 for standard VI (for 12 months)	540
One graduate Assistant Master in the scale of Rs. 45/175 for standard VII (for 9 months)	405
1 clerk in the grade of Rs. 25/55 (for 12 months)	360
1 peon at Rs. 13 per mensem (for 12 months)	156
Contingencies	60
Special grant for the purchase of furniture	260

ITEM 7. Ambulance Car for the J. J. Group of Hospitals, Bombay.

	Rs.
Expenditure sanctioned in 1940–41	600
Annual average cost	1,300

Remarks.—There was no Ambulance Car for the Hospitals in the J. J. Group and its necessity was keenly felt in the interest of the patients. The Indian Red Cross Society, Bombay, offered to supply an ambulance car for use at these hospitals on the conditions *inter alia* that the maintenance of the ambulance was guaranteed and that provision was made for repairs and suitable garage accommodation. This offer was accepted by Government and the recurring expenditure amounting to Rs. 1,300 per annum on account of the maintenance of the ambulance has been sanctioned as detailed below :—

	Rs.
(1) Driver's pay at Rs. 50 per mensem	600
(2) Petrol, oil, etc. (approximately)	400
(3) Taxes, Insurance, etc.	150
(4) Repairs, replacements, etc.	50
(5) Unexpected contingencies	100
	1,300

ITEM 8. Grant-in-aid to West Khandesh Nursing Association.

	Rs.
Expenditure sanctioned in 1940–41	1,225
Annual average cost	1,225

Remarks.—It was represented by the West Khandesh Nursing Association that its nursing staff at the Civil Hospital, Dhulia, was totally inadequate to meet the growing needs of the hospital with an accommodation of 58 beds, a large portion of which was taken up by surgical cases requiring meticulous aftercare and nursing. It therefore considered it necessary to maintain a staff of three qualified nurses instead of that of 1 qualified and 1 non-qualified nurse. The Association therefore applied to Government for a grant-in-aid. The income of the Association was estimated at Rs. 1,430 and the expenditure after the appointment of the proposed staff which was considered reasonable at Rs. 2,655. A grant-in-aid equal to half the divisible expenditure subject to a maximum of Rs. 1,225 has been sanctioned with effect from 1940–41.

ITEM 9. Appointment of Honorary Pathologist, G. T. Hospital, Bombay.

	Rs.
Expenditure sanctioned in 1940–41	623
Annual average cost	1,200

Remarks.—The post of Honorary Pathologist at the G. T. Hospital, Bombay, did not originally carry any honorarium. A person appointed to the post has also to give an undertaking that he would not thereafter apply for a post in general medicine, general surgery or in another speciality at the same or any other hospital and it was found that no suitable candidate was forthcoming to accept the appointment on these conditions. It was therefore considered necessary to attach an honorarium to the post in order to attract a suitably qualified candidate. Government has therefore sanctioned an honorarium of Rs. 100 per mensem for the post.

ITEM 10. Manufacture of Sera and Vaccines at the Haffkine Institute, Bombay.

	Rs.
Expenditure sanctioned in 1940–41	31,180
Annual average cost	25,872

Remarks.—Almost all the Sera used in this country are imported from abroad. The cost of the imported Sera being very high it was not possible to use them in sufficient quantites in the public and other hospitals. It is felt that if the Sera are manufactured at the Haffkine Institute, Bombay, the cost of manufacture could be greatly lowered and Sera made available to hospitals and public at prices which they can afford. Besides on account of the War situation it was found very difficult to get reliable Sera at any price from foreign countries. In view of the circumstances explained above, it was decided to manufacture Sera at the Haffkine Institute and proposals for the necessary additional staff and equipment for the purpose have been sanctioned by Government as shown below :—

1 Veterinary Surgeon on Rs. 300—15—450 *plus* free quarters.
3 Laboratory Assistants on Rs. 40—2—68 each.
6 Laboratory Attendants on Rs. 25 each *plus* free quarters.
6 Syces on Rs. 30 each *plus* free quarters.
1 Night Watchman on Rs. 28 *plus* free quarters.
1 Typist Clerk on Rs. 50—5/2—90.

	Rs.
Contingencies food and freight for 30 horses	12,000
Cost of purchase of horses	1,500
Erection of semi-permanent stables for 15 horses	14,500

ITEM 11. Investigation into the causes of maternal mortality in the Kanara District.

	Rs.
Expenditure sanctioned in 1940–41	1,872
Annual average cost	2,872

Remarks.—It has been reported that mortality among young primiparas in the Kanara District is 90 per cent. Government has considered it desirable to investigate into the causes of deaths from child birth in the Kanara District. The investigations are to be carried out at Sirsi in the Kanara District. The Indian Research Fund Association has agreed to bear the cost on account of the pay of a Research Officer appointed in connection with the enquiry. The annual expenditure on account of contingencies and inferior staff which is to be borne by Government amounts to Rs. 1,872. This expenditure is to be met from savings in the current year's provision under "39, Public Health". The enquiry was intended for one year only. As however the sanction of the Indian Research Fund Association was received late it has been necessary to continue the enquiry during 1941–42. During 1941–42 Government has to bear, in addition to Rs. 1,872 sanctioned for 1940–41, expenditure on travelling allowance of the Research Officer who is required to perform journeys to Bombay in connection with the enquiry and the provision of Rs. 1,000 has been made for this purpose in the budget estimates for 1941–42.

ITEM 12. Inquiry into recrudescence of plague in Sholapur and adjoining Districts.

	Rs.
Expenditure sanctioned in 1940–41	16,720
Average Annual cost	13,720

Remarks.—Government has considered it desirable to institute an enquiry into plague recrudescence in Sholapur and adjoining Districts which have been affected by the epidemic during 1939–40 and 1940–41. The scheme proposed by the Director of Public Health in

Digitized with financial assistance from the Government of Maharashtra on 22 July, 2017

connection with the proposed enquiry was approved in May 1940. The staff and equipment for the enquiry compirses the following :—

I. Total estimated expenditure for the first year.

		Rs.
1.	Dr. M. Sharif from the Haffkine Institute—Field Allowance at the rate of Rs. 150 per mensem for six months only in the year	900
2.	A traiped Research Assistant from the Haffkine Institute—Field Allowance of Rs. 75 per mesem	900
3.	One Medical Officer with University qualifications with special knowledge of bacteriology—Pay Rs. 200 per mensem ..	2,400
4.	One Assistant Technician (L.C.P.S.) on a pay of Rs. 100 per mensem	1,200
5.	Six laboratory attendants on a pay of Rs. 30 per mensem each ..	2,160
6.	Two peons on a pay of Rs. 20 per mensem each	480
7.	One sweeper on a pay of Rs. 15 per mensem	180
8.	Contingencies	3,000
9.	Travelling Allowances	1,500
10.	Eqipment in addition to that available from the Haffkine Institute	4,000
		16,720

II. Total estimated expenditure for the second year.

	Rs.
Item 1-9 for the first year	12,720
Repairs to equipment	1,000
	13,720

The enquiry is expected to last about two years.

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